

THE EAST AFRICA CHARITABLE TRUST

England & Wales · Charity number 1204175

Details

Status Registered

Legal form Trust

Registered 2023-08-01

Register [View on the Charity Commission register](#)

Contact

Address 7 Seer Mead
Seer Green
Beaconsfield
HP9 2QL

Phone 01494680148

Email paulbosson@aol.com

Activities

Objects: THE TRUSTEES SHALL HOLD THE CAPITAL AND INCOME OF THE TRUST FUND UPON TRUST TO APPLY THE INCOME, AND ALL OR PART OR PARTS OF THE CAPITAL, AT SUCH TIME OR TIMES AND IN SUCH MANNER TO, OR FOR THE BENEFIT OF, SUCH EXCLUSIVELY CHARITABLE OBJECTS AND PURPOSES IN ANY PART OF THE WORLD AS THE TRUSTEES MAY IN THEIR DISCRETION THINK FIT.

Activities: The East Africa Charitable Trust makes grants to charitable Christian organisations based in East Africa.

Classification

- **How:** Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Other Charities Or Voluntary Bodies

Geography

- Kenya
- Tanzania
- Uganda
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£28,207	£28,677	-	-
2024-03-31	£16,177	£13,963	-	-

Trustees

Name	Role	Appointed
Dr Richard Graham Hine	Chair	2023-02-20
Anthony Francis Harling		2023-02-20
Barbara Ivy Northcote		2023-02-20
PAUL FRANCIS BOSSON		2023-01-17

THE EAST AFRICA CHARITABLE TRUST

England & Wales - Charity number 1204175

Accounts

Charity Registration No: 1204175

CHARITY INFORMATION

Trustees
Mr. [Name]
Mrs. [Name]
Mr. [Name]
Mr. [Name]

Registered Office

Mr. [Name] (Chairman)

Trustees

THE EAST AFRICA CHARITABLE TRUST

Incorporated in Kenya

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

Registered Office
P.O. Box [Number]
Nairobi, Kenya

Registered Office

Bank
CBA Bank Limited
15 Xagga Hill Avenue
Kileleshwa
Nairobi
Kenya
KRA PIN: [Number]

Bank

THE EAST AFRICA CHARITABLE TRUST (Charity Registration No: 1204175)

CHARITY INFORMATION

Registered Office

7 Seer Mead
Seer Green
Beaconsfield
Buckinghamshire
HP9 2QL

Trustees

Richard Graham Hine (Chairman)
Paul Francis Bosson
Anthony Francis Harling
Barbara Ivy Northcote

Solicitors

Irwin Mitchell LLP
Davidson House
Forbury Square
Reading
RG1 3EU

Bank

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JO

THE EAST AFRICA CHARITABLE TRUST (Charity Registration No: 1204175)

TRUSTEES REPORT

The trustees have pleasure in presenting their report and financial statements for The East Africa Charitable Trust ("the Charity") for the year ended 31 March 2025.

Objects

The Charity was established via its Trust Deed on 20 February 2023 to make grants to charitable Christian organisations based in East Africa, specifically Kenya, Uganda and Tanzania, with the following objects:

- * The relief of poverty and suffering
- * Protection of human rights
- * Promoting the Christian religion
- * The provision of education

Charity Commission

The Charity was registered with the Charity Commission on 1 August 2023.

Trustees

The following trustees served for the whole of the period from 20 February 2023 to the date of this report unless otherwise stated:

Richard Graham Hine (Chairman)
Paul Francis Bosson
Anthony Francis Harling
Barbara Ivy Northcote

Review

The Charity received donations in the year ended 31 March 2025 of £28,204 (2024: £22,764) and made grants of £28,047 (2024: £19,652) and other payments of £629 (2024: £650), resulting in a deficit for the year of £469 (2024: surplus £2,465) which has been carried forward into reserves.

Reserves Policy

The trustees have agreed that sufficient donations to other charities in accordance with the Charity's objects will be made in each accounting period such that total reserves will not exceed £10,000.

Risk Management

The trustees have developed a risk management policy in order to identify, review and mitigate the major risks to which the Charity is exposed.

THE EAST AFRICA CHARITABLE TRUST (Charity Registration No: 1204175)

TRUSTEES REPORT contd.

Grant-Making Policy

The trustees have developed a grant-making policy which sets out the process and criteria for identifying beneficiaries eligible to receive grants from the Charity and the review and diligence processes to be followed prior to grants being made and following the award of the grants.

Anti-Money Laundering, Terrorist Financing and Bribery Policy

The trustees have developed an anti-money laundering, terrorist financing and bribery policy which sets out the policies and procedures to combat money laundering, terrorist financing and bribery which meet the requirements set out in the Terrorism Act 2000, Proceeds of Crime Act 2002, Bribery Act 2010 and Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017.

Statement of Trustees' Responsibilities

The trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity as at the balance sheet date and of its incoming resources and application of resources, including its income and expenditure for the financial year. In preparing those financial statements, the trustees are required to:

- * select suitable accounting policies and apply them consistently;
- * make judgements and estimates that are reasonable and prudent;
- * state whether applicable accounting standards and Statements of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- * prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation;

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the requirements of the Charities Statement of Recommended Practice issued in March 2015, the Charities (Accounts and Reports) Regulations and the Charities Act 2011. 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.

Going Concern

The financial statements have been prepared on a going concern basis.

Public Benefit

The trustees are aware of the Charity Commission's guidance on public benefit. The Charity's objects substantially include advancement of religion along with the alleviation of poverty and suffering among the charities that the Charity supports. It is the belief of the trustees that the Charity meets the requirements of the Charity Commission's public benefit guidance.

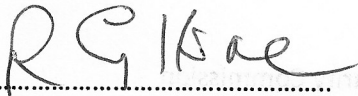
THE EAST AFRICA CHARITABLE TRUST (Charity Registration No: 1204175)

TRUSTEES REPORT contd.

Independent Examination

The income of the Charity in the year is below the threshold for which an audit is required, but above the threshold for which an independent examination is required. Therefore, the Charity's report and financial statements have been subjected to an independent examination for the year ended 31st March 2025.

Signed on behalf of the Trustees by:



**Richard Graham Hine
Chairman**

21st JUNE 2025

Date

THE EAST AFRICA CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT

I have examined the financial statements for The East Africa Charitable Trust for the year ended 31st March 2025, as set out on pages 5 to 9, which have been prepared on the basis of the accounting policies set out on page 7.

Respective Responsibilities of the Trustees and Independent Examiner

The trustees are responsible for the preparation of the accounts and consider that the audit requirements under section 144(2) of the Charities Act 2011 ("the Act") do not apply and that an independent examination is required.

It is my responsibility to:

- * examine the financial statements under section 145 of the Act, and
- * follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Act, and
- * state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

This report is in respect of an examination carried out under section 145 of the Act and in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes a review of the accounts and making such enquiries as are necessary for the purpose of this report. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Report

Based on my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect, accounting records have not been kept in accordance with section 130 of the Act, or that the accounts presented do not accord with those records, or comply with the accounting requirements of the Act. No matter has come to my notice in connection with my examination to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts.

A. F. Hardy

Audrey Hardy ACA
58 Chalfont Road
Seer Green
Buckinghamshire
HP9 2QP

14/6/25

Date

THE EAST AFRICA CHARITABLE TRUST (Charity Registration No: 1204175)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted Funds*	Restricted Funds	Total 2025	Total 2024
		£	£	£	£
Income and Endowments					
Voluntary income		-	-	-	-
Activities for generating funds		-	-	-	-
Income from investments	2	3	-	3	2
Charitable activities		25,854	2,350	28,204	22,764
Other income		-	-	-	-
Total Income		25,857	2,350	28,207	22,766
Expenditure					
Charitable activities - grants		24,827	3,220	28,047	19,652
Other activities		629	-	629	650
Total Expenditure		25,457	3,220	28,677	20,301
Net Income / (Expenditure)		401	(870)	(469)	2,465
Total Funds brought forward		1,041	1,424	2,465	-
Total Funds carried forward		1,442	554	1,996	2,465

* all unrestricted funds are undesignated

The notes to the financial statements on pages 7 to 9 form part of these accounts.

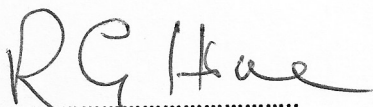
THE EAST AFRICA CHARITABLE TRUST (Charity Registration No: 1204175)

BALANCE SHEET AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed Assets					
Tangible fixed assets	6	-	-	-	-
Investments	7	-	-	-	-
Current Assets					
Debtors	8	1,318		2,269	
Cash at bank and in hand		678		196	
			1,996		2,465
Current Liabilities					
Creditors: Amounts falling due within one year			-		-
Current Assets less Current Liabilities			1,996		2,465
Creditors: Amounts falling due after more than one year			-		-
Total Net Assets			<u>1,996</u>		<u>2,465</u>
Funds					
General funds			1,442		1,041
Designated funds			-		-
Restricted funds			554		1,424
Total Funds			<u>1,996</u>		<u>2,465</u>

The notes to the financial statements on pages 7 to 9 form part of these accounts.

The financial statements on pages 5 to 9 were approved by the trustees on 21st June 2025 and signed on their behalf by:



Richard Graham Hine
Chairman

THE EAST AFRICA CHARITABLE TRUST (Charity Registration No: 1204175)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies

The Charity is a public benefit entity within the meaning of Financial Reporting Standard 102 ("FRS102"). The financial statements have been prepared in accordance with applicable accounting standards and comply with the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2015.

Accounting Convention

The financial statements are prepared under the historical cost convention modified to include the revaluation of investments. The financial statements include all transactions, assets and liabilities for which the Charity is responsible in law.

Funds

Following the requirements of the Statement of Recommended Practice, all the funds of the charity have been analysed over the different types of funds which are:

- (a) Unrestricted Funds: funds which are not subject to any special restrictions and can be used as the trustees decide. Designated funds are part of unrestricted funds and are amounts the trustees have set aside to cover particular expenditure.
- (b) Restricted Funds: funds where the donor has imposed restrictions on how the funds may be used, but which do not prevent the fund from being spent.

Income

The income of the Charity is credited to the Statement of Financial Activities on the following basis:

- (a) Gift aid donations, ordinary donations, interest and dividends - amount received during the year.
- (b) Tax repayments in respect of tax reclaimed on gift aid donations and investment interest - included in the year in which the related income is received.

Expenditure

Charitable activities costs are costs in furtherance of the charity's objects all, of which, is expenditure directly relating to the objects of the Charity.

2. Interest and Investment Income

	2025	2024
	£	£
Interest on bank deposits	3	2
Investment income	-	-
	<u>3</u>	<u>2</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 contd.

3. Total Income

Incoming resources are attributable to the principal activity of the charity. All income received in the year was received from sources in the UK.

4. Total Expenditure

All expenditure is attributable to the charitable objects of the Charity.

5. Taxation

The Charity, as a registered charity, is exempt from corporation tax.

6. Tangible Fixed Assets

The Charity does not own any tangible fixed assets.

7. Investments

The Charity does not currently have any investments.

8. Debtors

	2025	2024
	£	£
Tax repayment receivable	1,318	2,269
	<u>1,318</u>	<u>2,269</u>

9. Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Balance at 20 February 2023	-	-	-
Net income/(expenditure)	1,041	1,424	2,465
Balance at 31 March 2024	1,041	1,424	2,465
Net income/(expenditure)	401	(870)	(469)
Balance at 31 March 2025	<u>1,442</u>	<u>554</u>	<u>1,996</u>

10. Pension Costs

The Charity had no pension schemes in the year.

11. Trustees and Key Management Personnel

The trustees who served during the year are set out on page 1, all of whom are unremunerated. No payments or expenses were paid to any trustee, persons closely connected to them or related parties.

The aggregate amount of donations received from trustees and related parties during the year was £20,230 (2024: £13,180).

The key management personnel comprises the Chairman of the trustees.

12. Staff Costs

The charity did not employ or engage any staff during the year.

THE EAST AFRICA CHARITABLE TRUST (Charity Registration No: 1204175)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 contd.

13. Prior Year's Statement of Financial Activities

	Unrestricted Funds*	Restricted Funds	Total 2024
	£	£	£
Income and Endowments			
Voluntary income	-	-	-
Charitable donations	16,676	6,088	22,764
Other income	2	-	2
Total Income	16,679	6,088	22,766
Expenditure			
Charitable activities - grants	14,988	4,663	19,652
Other activities	650	-	650
Total Expenditure	15,638	4,663	20,301
Net Income / (Expenditure) before			
Investment Gains / (Losses)	1,041	1,424	2,465

* all unrestricted funds are undesignated

