

Charlene's Project

Northern Ireland · Charity number 100589

Details

Status Received

Registered 2014-09-01

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

Contact

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Lurgan
Craigavon
County Armagh
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Website www.charlenesproject.org

Activities

Purposes: The objects of the Trust ("the Objects") are the relief of poverty hardship and distress, and the advancement of education for children and young people in Uganda, other African countries and in other underdeveloped regions worldwide and in particular but not exclusively by: (i) the provision of school and educational facilities; (ii) the provision of accommodation; (iii) the provision of staff to provide care and education; (iv) the provision of financial and material support.

What the charity does: The prevention or relief of poverty, The advancement of education, The advancement of health or the saving of lives, The advancement of amateur sport, Other charitable purposes

How the charity works: Community development, Education/training, General charitable purposes, Relief of poverty, Sport/recreation, Youth development

Who the charity helps: Children (5-13 year olds), General public, Overseas/developing countries, Preschool (0-5 year olds), Women, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£213,796	£197,264	£0	1

Trustees

Name	Role	Appointed
Dr Richard Barr		
Mr David Barr Ba(Hons) Mdiv Pgce		
Mrs Audrey Mccollum		
Mrs Diane Mcclelland Bed(Hons)Med Pqh(Ni)		

Charlene's Project

Northern Ireland - Charity number 100589

Accounts



Charlene's Project

Annual Report and Unaudited Financial Statements

for the financial year ended 31 August 2025

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Charlene's Project
TRUSTEES' AND OTHER INFORMATION

Trustees	Richard Barr Audrey McCollum Diane McClelland David Barr
Charity Number in Northern Ireland	NIC100589
Principal Address	35 Cottage Road Lurgan Craigavon Co. Armagh BT67 9NB Northern Ireland
Independent Examiner	Daly Park & Company Ltd Chartered Accountants 4 Carnegie Street Lurgan Co. Armagh BT66 6AS Northern Ireland

Charlene's Project

TRUSTEES' REPORT

for the financial year ended 31 August 2025

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 August 2025.

The financial statements are prepared in accordance with the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of Charlene's Project present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 August 2025.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Charities Act (Northern Ireland) 2008 and, although not obliged to comply with the Statement of Recommended Practice (Charities SORP effective January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Objectives

We continue to aim to inspire and motivate people here in NI and further afield to make a difference in the lives of children and their families in Uganda.... just as Charlene set out to do when she first founded the project This is done through provision of education, sport and health promotion programs, the provision of clean water, humanitarian distribution, and assistance of any kind that will help the communities we are involved with in Uganda to become healthier, more self-sufficient and better educated communities.

Charlene's Project was established in September 2009 by Charlene Barr, a teenager with failing health due to terminal cystic fibrosis. When Charlene became too ill to continue school, she decided to start fundraising to build a school in Uganda. Her enthusiasm, despite her poor health, motivated young and old right across Northern Ireland to support her efforts to build Hidden Treasure School in Mayo District, Kampala, Uganda. Charlene died in October 2010 but not before she achieved her fund-raising target and established Charlene's Project as a Charity.

The main objectives of the Charity are the relief of poverty, hardship and distress, and the advancement of education for children in Uganda and beyond. The charity will aim to provide school and educational facilities, accommodation, staff to provide care and education, and financial and ongoing material support.

The continuing aims and objectives of the Charity will be to continue to tell Charlene's story and journey to inspire the people in Northern Ireland, Uganda and beyond.

The information that follows is a snapshot of the progress and success of the charity over the last twelve months, which we trust will both encourage and inspire you as you see how Charlene's vision continues to be fulfilled.

Structure, Governance and Management

Structure

The organisation is governed by its Trustees. All new Trustees go through an induction and training process and are appointed as and when required and based on their skills and experience. The Trustees do not retire on an annual basis.

The Trustees meet on a regular basis throughout the year to manage and control all aspects of the charity and also conduct regular risk assessments of the various operational risks impacting the charity and its projects at home and abroad.

Charlene's Project TRUSTEES' REPORT

for the financial year ended 31 August 2025

Review of Achievements and Performance

INTRODUCTION

This past financial year has been one where we have been able to focus mainly on the work in Charlene Secondary School and the surrounding 8 primary schools. Phase 2 of Charlene Secondary School has commenced to allow for the school to increase its capacity and teach up to A Level. Several visits to Uganda have allowed for teacher training, community building and pastor training to occur. Charlene's Project continues to serve the local Ugandan community through Charlene Education Foundation, empowering them to take forward themselves the vision of improving access to and quality of education and health services in their communities. Thanks to the support of people here, this past financial year saw the final cohort of sponsored children through Youth Sport Uganda complete their secondary education, which is a massive accomplishment for these young women who have had a difficult start to life. None of the work that we are able to do in Uganda would be possible without the financial and prayerful support of people here, and most importantly without the efforts of the community in Uganda and the Trustees of Charlene Education Foundation (CEF).

CHARLENE SECONDARY SCHOOL

Phase 1 of the building of Charlene Secondary School was completed in January 2023 ready for the first full intake of pupils at the beginning of the school year in February 2023. Phase I of the Secondary School build included 1 classroom block, 2 laboratories, teacher accommodation to house 4 teachers, a girl's and a boy's dormitory and shower block, kitchen and dining hall, school latrines, and resources such as lab equipment, laptops and desks.

Building work for the secondary school was always planned in two phases. The plan was that this would allow the school to begin to function with the second phase of building following soon after as numbers and classes in the school increased. This financial year substantial work was completed or started on Phase II including, staff and girls' latrines, solar power and equipment for the dormitories as well as fittings and beds for the dormitories for students to sleep in. Additionally, the fence surrounding the school was completed, and a second boys dormitory was started as well as the A Level and Administration Block. There are a few remaining buildings to be completed and then Charlene Secondary School will be fully functional and operational. This is extremely encouraging and transformational in this community as more children will have the opportunity to attend and complete secondary school as a result.



Entrance to Charlene Secondary School



Fence around school compound



Completed Girls Dormitory



New Girls Latrines

Charlene's Project TRUSTEES' REPORT

for the financial year ended 31 August 2025



Boys Dormitory nearing completion



Work started on A Level Block

Connections between pupils in Uganda and pupils in Northern Ireland have continued to occur as well as training via zoom with teachers and pastors in Uganda and teachers/pastors here. This has been enabled due to good internet connections as well as laptops and technology at the school. This is a great tool to allow continuous learning and awareness of pupils here of the needs of those across the world.

SELF-SUSTAINABILITY AND TEACHER TRAINING

Once all the buildings are in place, the long-term vision for Charlene Secondary School has always been self-sustainability. This has included ensuring a well-balanced and experienced Board of Governors at Charlene Secondary, working alongside the Trustees of Charlene Education Foundation and Charlene's Project. In the April visit to Uganda it was extremely beneficial and encouraging to be able to carry out training of Charlene Education Foundation Trustees as part of this overall long-term goal.



Management training



Teacher training

Charlene's Project TRUSTEES' REPORT

for the financial year ended 31 August 2025

MASINDI CLUSTER PRIMARY SCHOOLS

We continue to be committed to the 8 local primary schools around Charlene Secondary School that we affectionately call the Kiryandongo Cluster. There continues to be so many needs in each of these schools. Being a small organisation, we are unable to meet all of these needs; however, this past financial year we have been able to focus some finances, resources and time on teacher training in each of these primary schools to help support the teachers and management who are doing an amazing job in very difficult situations. This has involved visits from individuals in Northern Ireland in November and April to carry out management training with Headteachers and training with teachers. Additionally, we have started to partner with Red Earth, a Ugandan NGO, who are carrying out literacy training with teachers in each of the 8 primary schools to improve outcomes for students in early years to help improve outcomes in upper primary and secondary school, as well as retention of students. Additionally, IT training was also provided for the Headteachers in the 8 cluster primary schools in the use of laptops to help improve collaboration between the primary schools and improve outcomes from the literacy training.



Low-cost resources being demonstrated



Teachers creating their own resources



Primary Head Teacher training



Parents in school garden



Debating team winners



Height checking before football tournament

Charlene's Project TRUSTEES' REPORT

for the financial year ended 31 August 2025

Additionally, other extra-curricular projects have occurred between the cluster primary schools including a 'Premier League' boys and girls football competition, debating competitions, and collaboration on school community gardens to help improve relations between the schools and encourage mutual and shared learning. Finally, in addition to providing deckers (bunk beds) at Charlene Secondary School, we were able to fund deckers for the dormitory at Kahara Primary School so children had a bed to sleep on, where previously they had been sleeping on concrete floors.

SPONSORSHIP

We are so thankful for those who sponsor children in Destiny Christian High School, Kahara Primary and Youth Sport Uganda. Some of these children are now moving into employment or tertiary level courses. All of the sponsored young women through Youth Sport Uganda have now completed their secondary education, which is a massive accomplishment for them and will help them and their families due to greater opportunities as a result of completing their A Levels. None of this would have been possible without the help of their sponsors. The long-term vision is that as Charlene Secondary School becomes established in the community, more children will be able to attend there, reducing the need for scholarships that have been used in the past to enable young people to receive a secondary education.

DIIKA HEALTH CENTRE

We still connect with and work alongside staff at Diika Health Centre to ensure good medical care and provision for the local communities and the surrounding primary schools; for example ensuring equipment is up to date and running well. The new maternity ward is up and running thanks to the support of a church partner here in Northern Ireland. This is and will continue to make a massive difference in the lives of women and their babies in this community. Charlene's Project has been supporting Diika Health Centre now for the last seven years in areas of Health Systems strengthening, specifically, improving efficiency in administration and supply chain management in addition to supplementing government efforts on drug supplies. The completion of a stand-alone maternity block constructed by Charlene's Project, gives more hope for the much-anticipated upgrade of the facility to Health Centre 3. In order to achieve this, there is a need to continue supporting the facility to close the funding gap (Government still supplies the facility as level 2 while the facility operates functionally at level 3). This will help the management of the facility to sustain the needs of the community and support the numbers attending for both deliveries and other medical needs.

We will continue to work closely with local government officials to see Diika upgraded to a Level 3 Health Centre so that it can receive more staffing, funding and resources to function at an ever greater capacity.



Diika Health Centre Maternity



Babies born who have received knitted clothes

WORK WITH LOCAL PASTORS

In April, two retired ministers from Northern Ireland travelled as part of a small group to Uganda and carried out intensive 3 day training in Kiryandongo and Luwero for local Pastors. The first training was carried out at Destiny Christian High School in Luwero where around 100 Pastors attended for the 3 day training. In Kiryandongo, 57 Pastors attended the training. This was extremely beneficial for a group who have not received much in the way of formal training or theological education previously. These Pastors have a huge influence in their communities and have the capacity to impact their communities for the better; therefore, it was encouraging to be able to teach and challenge them on the role of leadership and how to serve their local congregations.

Charlene's Project TRUSTEES' REPORT

for the financial year ended 31 August 2025



Delegates at Pastors Conference



Church leaders with their attendance certificate

EMERGENCY NEEDS

We do keep a small budget for emergency needs. In the last year we have been able to help with medical costs and school emergencies out of this fund. We have lost dear friends and have been reminded often that we take for granted many things here – NHS, free education and ambulance service in emergencies. We continue to pray for a fairer world for all.

CONCLUSION

This was a busy year at Charlene's Project with two extremely beneficial visits to Uganda in November and April. Each time we visit Uganda we are reminded that the biggest asset we have is the relationships we have formed with the people and communities we work with. It was encouraging to have time to work alongside the Trustees of CEF, Headteachers and staff at each of the 8 cluster primary schools and Charlene Secondary, as well as Pastors in the local communities. Phase II at Charlene Secondary School is now well underway and work has commenced with the 8 cluster primary schools alongside Red Earth to improve literacy provision in these communities. Thank you so much to all who have made the work of this past year and the vision of a secondary school and improved healthcare access in this community possible through their prayers and their financial support. We are so thankful to God for all the work that is going on in Uganda, and we are grateful to be able to do the small bit that we can as we work alongside our Ugandan partners.

Financial Review

The Trustees are once again very humbled and thankful for the support Charlene's Project continues to receive and the 2025 year has been no exception:

- Income of £213,796 has been introduced
- Expenditure of £197,264 has been incurred during this current financial year
- Expenditure continues to be spent directly on project costs
- Surplus of £16,532 (Note 14) as anticipated has been reported for the year

The Trustees are very satisfied with the financial results for the year and aim to continue to build on Charlene's legacy.

Results and Dividends

At the end of the financial year the company has assets of £133,896 (2024 - £140,472) and liabilities of £600 (2024 - £23,708). The net assets of the company have increased by £16,532.

Reserves Position and Policy

The Trustees continue to monitor and update the reserves policy in order to establish the level of reserves that are required to continue to provide support and investment into all the projects for the next twelve months. Separately designated funds have been set up and are detailed in the notes to the Accounts.

Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Charlene's Project subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Charlene's Project
TRUSTEES' REPORT

for the financial year ended 31 August 2025

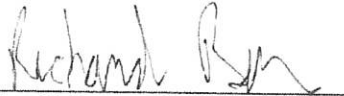
Going Concern

The trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the charity can continue its activities and the current year financial statements have been prepared on a going concern.

Public Benefit

The Charity has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the organisation's objectives and activities, as well as providing public benefit.

Approved by the Board of Trustees on 3 March 2026 and signed on its behalf by:



Richard Barr
Trustee

Charlene's Project
STATEMENT OF TRUSTEES' RESPONSIBILITIES
for the financial year ended 31 August 2025

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company and otherwise comply with the Charities Act (Northern Ireland) 2008.

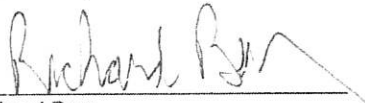
In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 3 March 2026 and signed on its behalf by:



Richard Barr
Trustee

Charlene's Project INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF CHARLENE'S PROJECT

We have examined the financial statements of the company for the financial year ended 31 August 2025, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.

Respective responsibilities of trustees and examiner

The company's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008. The company's trustees consider that an audit is not required for this financial year under the Charities Act (Northern Ireland) 2008 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report

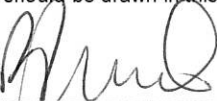
We have examined your company financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 63 of the Charities Act
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

We 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 financial statements to be reached.



DALY PARK & COMPANY LTD
Chartered Accountants
4 Carnegie Street
Lurgan
Co. Armagh
BT66 6AS
Northern Ireland

Date: 3 March 2026

Charlene's Project
STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 August 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Incoming Resources							
Voluntary Income	3.1	213,742	-	213,742	232,341	40,568	272,909
Activities for generating funds	3.2	54	-	54	225	-	225
Total incoming resources		213,796	-	213,796	232,566	40,568	273,134
Resources Expended							
Charitable activities	4.1	197,264	-	197,264	239,760	45,568	285,328
Net incoming/outgoing resources before transfers		16,532	-	16,532	(7,194)	(5,000)	(12,194)
Gross transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		16,532	-	16,532	(7,194)	(5,000)	(12,194)
Reconciliation of funds:							
Total funds beginning of the year	14	111,764	5,000	116,764	118,958	10,000	128,958
Total funds at the end of the year		128,296	5,000	133,296	111,764	5,000	116,764

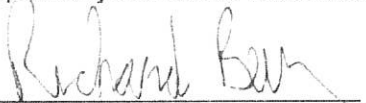
The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

Charlene's Project
BALANCE SHEET

as at 31 August 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	8	812	410
Current Assets			
Debtors	9	15,000	28,019
Cash at bank and in hand	10	118,084	112,043
		133,084	140,062
Creditors: Amounts falling due within one year	11	(600)	(23,708)
Net Current Assets		132,484	116,354
Total Assets less Current Liabilities		133,296	116,764
Funds			
Restricted trust funds		5,000	5,000
Designated funds (Unrestricted)		102,500	100,000
General fund (unrestricted)		25,796	11,764
Total funds	14	133,296	116,764

Approved by the Board of Trustees and authorised for issue on 3 March 2026 and signed on its behalf by



Richard Barr
Trustee

Charlene's Project
STATEMENT OF CASH FLOWS
for the financial year ended 31 August 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Net movement in funds		16,532	(12,194)
Adjustments for:			
Depreciation		428	262
		<u>16,960</u>	<u>(11,932)</u>
Movements in working capital:			
Movement in debtors		13,019	69,923
Movement in creditors		(23,108)	(51,957)
		<u>6,871</u>	<u>6,034</u>
Cash flows from investing activities			
Payments to acquire tangible assets		(830)	-
		<u>6,041</u>	<u>6,034</u>
Net increase in cash and cash equivalents		6,041	6,034
Cash and cash equivalents at the beginning of the year		112,043	106,009
Cash and cash equivalents at the end of the year	10	<u>118,084</u>	<u>112,043</u>

Charlene's Project

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. GENERAL INFORMATION

Charlene's Project is a charity incorporated in Northern Ireland. The registered office of the company is 35 Cottage Road, Lurgan, Craigavon, Co. Armagh, BT67 9NB, Northern Ireland which is also the principal place of business of the company. The financial statements have been presented in Pound (£) which is also the functional currency of the company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "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".

As permitted by the Companies Act 2006, the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the company for the financial year ended 31 August 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "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".

Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Resources Expended

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	20% Reducing balance
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Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the company from government agencies and other co-funders, but not yet received at year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation

No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

continued

Charlene's Project
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

3. INCOME					
3.1 DONATIONS AND LEGACIES		Unrestricted Funds	Restricted Funds	2025	2024
		£	£	£	£
Voluntary Income		<u>213,742</u>	<u>-</u>	<u>213,742</u>	<u>272,909</u>
3.2 OTHER TRADING ACTIVITIES		Unrestricted Funds	Restricted Funds	2025	2024
		£	£	£	£
Other fundraising activities		<u>54</u>	<u>-</u>	<u>54</u>	<u>225</u>
4. EXPENDITURE					
4.1 CHARITABLE ACTIVITIES		Direct Costs	Other Costs	Support Costs	2025
		£	£	£	£
Cost of charitable activities		<u>191,628</u>	<u>-</u>	<u>5,636</u>	<u>197,264</u>
4.2 SUPPORT COSTS				Charitable Activities	2025
				£	£
Support Costs				<u>5,636</u>	<u>18,772</u>
5. ANALYSIS OF SUPPORT COSTS				2025	2024
				£	£
Support Costs				<u>5,636</u>	<u>18,772</u>
6. NET INCOMING RESOURCES				2025	2024
				£	£
Net Incoming Resources are stated after charging/(crediting):					
Depreciation of tangible assets				<u>428</u>	<u>262</u>
7. EMPLOYEES AND REMUNERATION					
The staff costs comprise:				2025	2024
				£	£
Wages and salaries				2,372	13,929
Social security costs				-	721
Pension costs				366	664
				<u>2,738</u>	<u>15,314</u>

Charlene's Project
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

8. TANGIBLE FIXED ASSETS	Fixtures, fittings and equipment £	Total £
Cost		
At 1 September 2024	1,309	1,309
Additions	830	830
	<u>2,139</u>	<u>2,139</u>
At 31 August 2025	2,139	2,139
Depreciation		
At 1 September 2024	899	899
Charge for the financial year	428	428
	<u>1,327</u>	<u>1,327</u>
At 31 August 2025	1,327	1,327
Net book value		
At 31 August 2025	<u>812</u>	<u>812</u>
At 31 August 2024	<u>410</u>	<u>410</u>
9. DEBTORS	2025	2024
	£	£
Prepayments and accrued income	<u>15,000</u>	<u>28,019</u>
10. CASH AND CASH EQUIVALENTS	2025	2024
	£	£
Cash and bank balances	<u>118,084</u>	<u>112,043</u>
11. CREDITORS	2025	2024
Amounts falling due within one year	£	£
Taxation and social security costs (Note 12)	-	57
Accruals and deferred income	600	23,651
	<u>600</u>	<u>23,708</u>
12. TAXATION AND SOCIAL SECURITY	2025	2024
	£	£
Creditors:		
PAYE / NI	<u>-</u>	<u>57</u>
13. RESERVES	2025	2024
	£	£
At the beginning of the year	116,764	128,958
Surplus/(Deficit) for the financial year	16,532	(12,194)
	<u>133,296</u>	<u>116,764</u>
At the end of the year	133,296	116,764

Charlene's Project NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

14. FUNDS

14.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 September 2023	118,958	10,000	128,958
Movement during the financial year	(7,194)	(5,000)	(12,194)
At 31 August 2024	111,764	5,000	116,764
Movement during the financial year	16,532	-	16,532
At 31 August 2025	<u>128,296</u>	<u>5,000</u>	<u>133,296</u>

14.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 September 2024 £	Income £	Expenditure £	Transfers between funds £	Balance 31 August 2025 £
Restricted funds					
Other Trust Donations	5,000	-	-	-	5,000
Unrestricted funds					
Masindi Cluster Secondary Schools	60,000	121,652	131,652	-	50,000
Masindi Cluster Primary Schools	15,000	16,397	16,397	-	15,000
Youth Sport & Employment Projects	5,000	-	1,500	(3,500)	-
Health Development Sponsorship	5,000	4,172	4,172	-	5,000
Other Uganda Costs	12,500	18,756	18,756	-	12,500
Emergency Fund	-	29,560	14,560	-	15,000
General funds	2,500	7,091	4,591	-	5,000
	11,764	16,168	5,636	3,500	25,796
	<u>111,764</u>	<u>213,796</u>	<u>(197,264)</u>	<u>-</u>	<u>128,296</u>
Total funds	<u>116,764</u>	<u>213,796</u>	<u>197,264</u>	<u>-</u>	<u>133,296</u>

15. TRUSTEE REMUNERATION

The trustees did not receive, nor did they waive, any remuneration during the current financial year. (2023/24 - £nil).

16. INDEPENDENT EXAMINERS REMUNERATION

The independent examiners, Daly Park & Company Ltd, received an independent examination fee of £840 inclusive of vat for their professional work (2023/24 - £840).

In addition Daly Park & Company Ltd provided payroll services to client & invoiced £378 (2023/24 - £468.00)

Charlene's Project

Northern Ireland - Charity number 100589

Accounts



Charlene's Project

Annual Report and Unaudited Financial Statements

for the financial year ended 31 August 2024

Charlene's Project

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Charlene's Project
TRUSTEES' AND OTHER INFORMATION

Trustees

Richard Barr
Audrey McCollum
Diane McClelland
David Barr

Charity Number in Northern Ireland

NIC100589

Principal Address

35 Cottage Road
Lurgan
Craigavon
Co. Armagh
BT67 9NB
Northern Ireland

Independent Examiner

Daly Park & Company Ltd
Chartered Accountants
4 Carnegie Street
Lurgan
Co. Armagh
BT66 6AS
Northern Ireland

Charlene's Project

TRUSTEES' REPORT

for the financial year ended 31 August 2024

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 August 2024.

The financial statements are prepared in accordance with the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of Charlene's Project present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 August 2024.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Charities Act (Northern Ireland) 2008 and, although not obliged to comply with the Statement of Recommended Practice (Charities SORP effective January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Objectives

We continue to aim to inspire and motivate people here in NI and further afield to make a difference in the lives of children and their families in Uganda.... just as Charlene set out to do when she first founded the project This is done through provision of education, sport and health promotion programs, the provision of clean water, humanitarian distribution, and assistance of any kind that will help the communities we are involved with in Uganda to become healthier, more self-sufficient and better educated communities.

Charlene's Project was established in September 2009 by Charlene Barr, a teenager with failing health due to terminal cystic fibrosis. When Charlene became too ill to continue school, she decided to start fundraising to build a school in Uganda. Her enthusiasm, despite her poor health, motivated young and old right across Northern Ireland to support her efforts to build Hidden Treasure School in Mayo District, Kampala, Uganda. Charlene died in October 2010 but not before she achieved her fund-raising target and established Charlene's Project as a Charity.

The main objectives of the Charity are the relief of poverty, hardship and distress, and the advancement of education for children in Uganda and beyond. The charity will aim to provide school and educational facilities, accommodation, staff to provide care and education, and financial and ongoing material support.

The continuing aims and objectives of the Charity will be to continue to tell Charlene's story and journey to inspire the people in Northern Ireland, Uganda and beyond.

The information that follows is a snapshot of the progress and success of the charity over the last twelve months, which we trust will both encourage and inspire you as you see how Charlene's vision continues to be fulfilled.

Structure, Governance and Management

Structure

The organisation is governed by its Trustees. All new Trustees go through an induction and training process and are appointed as and when required and based on their skills and experience. The Trustees do not retire on an annual basis.

The Trustees meet on a regular basis throughout the year to manage and control all aspects of the charity and also conduct regular risk assessments of the various operational risks impacting the charity and its projects at home and abroad.

Charlene's Project TRUSTEES' REPORT

for the financial year ended 31 August 2024

Review of Activities, Achievements and Performance

INTRODUCTION

This year has seen great progress in Charlene Secondary School and Diika Health Centre in Uganda. The financial year 2021 – 2022 saw the beginning of the building of the much-needed secondary school for the children of the 8 neighbouring Kiryandongo primary schools. The 2022 – 2023 financial year saw the completion of Phase 1 of the building of Charlene Secondary School, and the beginning of fundraising towards Phase 2 of the school. Therefore this 2023 – 2024 financial year has seen work on Phase 2 of Charlene Secondary School commencing as we work towards completing all the building work that is needed and work towards the school being self-sufficient. Thanks to a very supportive church partner the work on improving the facilities and building a maternity unit at Diika Health Centre was completed during this financial year. Additionally, for the first time post-Covid we were able to bring a large team out to Uganda in July 2024 to carry out teacher training with school management and teachers, while the rest of the team carried out kid's clubs and sports with the pupils. Charlene's Project continues to serve the local Ugandan community through Charlene Education Foundation, empowering them to take forward themselves the vision of improving access to and quality of education and health services in their communities. Additionally, through the support of people in Northern Ireland sponsored children have been able to continue their education through Youth Sport Uganda, Destiny Christian High School, and Kahara Primary. None of this would have been possible without the financial and prayerful support of people here, and most importantly without the efforts of the community in Uganda and the Trustees of Charlene Education Foundation (CEF).

CHARLENE SECONDARY SCHOOL



Charlene Secondary School



Pupils in class at Charlene Secondary School

Phase 1 of the building of Charlene Secondary School was completed in January 2023 ready for the first full intake of pupils at the beginning of the school year in February 2023. Phase I of the Secondary School build included 1 classroom block, 2 laboratories, teacher accommodation to house 4 teachers, a girl's and a boy's dormitory and shower block, kitchen and dining hall, school latrines, and resources such as lab equipment, laptops and desks. Over the next 3 years numbers accessing secondary education in this community are expected to rise to over 1,000 as the school grows. This is **transformative** in this community, where many parents were unable to access secondary education for their children due to lack of provision and resources. Phase 2 was projected to include another classroom block to facilitate the extra year groups, more dormitories to allow for more students to board, further fencing around the compound for added security, and more latrines to ensure good health and sanitation through a good ratio of latrines for student numbers.

Phase 2 building of Charlene Secondary School commenced officially in August 2023. This included an additional classroom block which was completed for the 2024 school year commencing in February 2024 to allow the school to expand to teach up to GSCE Level for the first time. Money was also sent out to purchase textbooks to allow the teachers to teach the up-to-date Ugandan curriculum as well as further desks and beds to accommodate the growing number of pupils. During this financial year work also commenced and is nearing completion on an additional girl's dormitory to allow more girls to board at Charlene Secondary School, and work will soon commence on a girl's washroom to accompany this dormitory. It was also a blessing to be able to contribute towards the purchase of vocational materials to allow vocational learning to commence at Charlene Secondary School and ensure students can leave school not only with academic knowledge, but skills and experience they can use to help create a living for themselves. Finally, fire safety materials were also purchased and installed at Charlene Secondary School this past year ensuring safety is at the center of the school and ensuring that students can learn in a safe and comfortable environment. At the end of this financial year money went out to commence work on the completion of fencing around the perimeter of the school. Previously work was carried out to create a secure perimeter around the dormitories to provide the students with safety at night; however, work needs to be done to complete this fencing around the rest of the school compound. This work will therefore be carried out and completed in the next financial year as well as further buildings needed to complete Charlene Secondary School.

Charlene's Project
TRUSTEES' REPORT
for the financial year ended 31 August 2024



New 4 classroom block



New Girls Dormitory being built



Computer Class



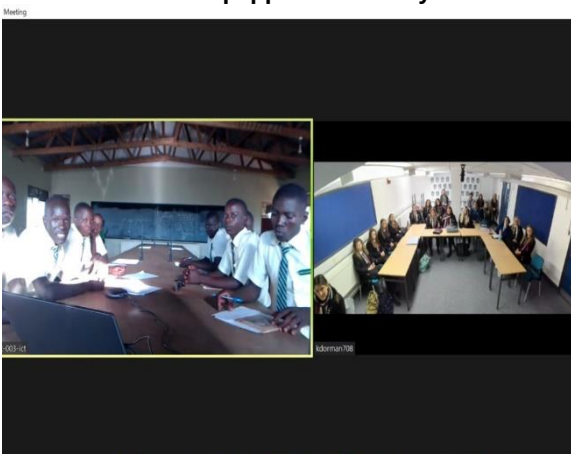
Classroom work



Well equipped laboratory



Vocational studies



International connection via ZOOM



International Contribution to Pastoral Care award

Charlene's Project TRUSTEES' REPORT

for the financial year ended 31 August 2024

Once all the buildings are in place, the long-term vision for Charlene Secondary School is self-sustainability. Charlene Secondary School has thus continued to be supported in the process of becoming self-sufficient through training in accounting and QuickBooks software, regular meetings with CEF Trustees and management of the school, and working towards the licensing and registration of the school. Additionally, training with management and teachers at Charlene Secondary School has been ongoing periodically on a range of topics through a teacher trainer from Northern Ireland by ZOOM. Additionally a team travelled out in July 2024 to carry out teacher and management training in person in Charlene Secondary School and the surrounding primary schools.

MASINDI CLUSTER PRIMARY SCHOOLS

The 8 cluster primary schools around Charlene Secondary School that we affectionately call the Kiryandongo Cluster have so many needs, many of which we are unable to meet due to being a small organisation with limited funds. However, it was such a joy to be able to visit each of these 8 schools in July 2024 when a team travelled from Northern Ireland to Uganda. This allowed teacher training to occur in each of the primary schools and sports to be promoted through the purchase and distribution of netballs and footballs in each school. Additionally, money has recently been sent to purchase goalposts for each of the eight primary schools to allow a 'Premier League' football competition to take place yearly between the eight schools to encourage participation in sport and building of relationships between the schools and the communities. During this financial year we have also continued to support Kahara Primary School to allow for teachers to receive some stability of pay as it continues to work towards receiving Government funding. Finally, it was a blessing at the end of the 2023 school year to be able to purchase Bibles for each of the P7 pupils and staff in the eight primary schools, as well as all the pupils and staff of Charlene Secondary School. This was made possible thanks to a funder and is something we are passionate about as it allows children to hear and learn about the most important thing in life, the love of Jesus Christ.



Opportunities to learn



P7 Pupils receive their Bible

SPONSORSHIP

We are so thankful for those who sponsor children in Destiny Christian High School, Kahara Primary and Youth Sport Uganda. Some of these children have or are nearing completion of their secondary education. None of this would have been possible without the help of their sponsors. The long-term vision is that as Charlene Secondary School becomes established in the community, more children will be able to attend there, reducing the need for scholarships that have been used in the past to enable young people to receive a secondary education.

Charlene's Project
TRUSTEES' REPORT
for the financial year ended 31 August 2024



Destiny children receive sponsor letters



Glenlola pupils receive sponsor letters

DIIKA HEALTH CENTRE

This past year saw the completion, kitting out, and opening of a new Maternity Unit at Diika Health Centre thanks to the generous support of a church partner. This will transform lives as Diika will be able to cater for the needs of more women and babies in the surrounding communities. Pregnancy is a scary time for any mother; however, in these rural communities, maternal healthcare statistics have been poor due to lack of resources, poor access to maternal health services and women having to travel long distances. This new unit will save women's and babies lives and make such a difference in these communities for generations to come. We will continue to work with CEF and local government officials to work towards upgrading Diika to a Level III Health Centre meaning it will receive more staffing, funding and resources.



Official opening of Diika Maternity Unit



Team visit Diika Maternity Unit



Maternity Ward



First baby born in Maternity Unit

Charlene's Project TRUSTEES' REPORT

for the financial year ended 31 August 2024

WORK WITH QUEENS UNIVERSITY ON THEORY OF CHANGE

Throughout this year we have worked closely with researchers at Queens University Belfast to carry out a “theory of change” evaluation to see what has and has not worked in the activities Charlene’s Project has been doing over the years. This involved a trip to Uganda in November by researchers to carry out workshops with the local community to hear their input first-hand and their experiences to help form the theory of change. Individual interviews have also been conducted with all the stakeholders.

Additionally, work has been done through a Ugandan organisation and survey provider, Uwezo, who helped train primary school teachers and community members on data collection of literacy levels of pupils in the 8 communities we work in. It is hoped that this will form a baseline for future literacy training interventions we have planned for the 8 primary school communities. Good literacy teaching in these early primary school classes will improve the performance of the children not only in primary but also in secondary education and beyond.



UGANDA SUMMER TRIP

A team from Ireland travelled to Uganda in July 2024 to carry out work in the 8 primary schools and in Charlene Secondary School. The team was made up of long-term supporters, and pupils and teachers from Glenlola Collegiate. Glenlola has generously supported the vision of a local secondary school for the children of these communities for quite a few years. In each of the schools, the team carried out kids clubs, sport and classroom activities with the students in order to free up the teachers and school management to receive specialist teacher training. This is so important in an area where many teachers have not been able to access high quality training and have no way of receiving continuous learning opportunities. The teacher training in each of the schools was a real success, with one trainer working with the teachers and another working with the school management team. They all were so keen to learn and soaked in the material being taught. It was such a blessing to be able to bring out resources to help them in their teaching and to spend time building relationships with them. Overall, it was a humbling trip as it once again reminded us of the extreme poverty in so many of the communities in which we work. Each primary school has massive needs and challenges, but each school also showed so much resilience and creativity as they dealt with these challenges. It has been such a blessing to partner with these communities in such a small way over the years, and each time we visit we are so blessed by the welcome and love we receive in each school, and we learn so much more from them than we could ever hope to be able to give back.

Charlene's Project
TRUSTEES' REPORT
for the financial year ended 31 August 2024



July 2024 Team



Colouring in bookmarks



Bubbles fun



Sports



Teacher training



Teacher and management support

Charlene's Project TRUSTEES' REPORT

for the financial year ended 31 August 2024

CONCLUSION

Thank you so much to all who have made the work of the past year possible through their prayers and their financial support. We are so thankful to God for all the work that is going on in Uganda and we are grateful to be able to do the small bit that we can as we work alongside our Ugandan partners.

Financial Review

The Trustees are once again very humbled and thankful for the support Charlene's Project continues to receive and the 2024 year has been no exception:

- Income of £273,134 has been received
- Expenditure of £285,328 has been incurred during this current financial year
- Expenditure continues to be spent directly on project costs
- Deficit of £12,194 (Note 14) as anticipated has been reported for the year

The Trustees are very satisfied with the financial results for the year and aim to continue to build on Charlene's legacy.

Results and Dividends

At the end of the financial year the company has assets of £140,472 (2023 - £204,623) and liabilities of £23,708 (2023 - £75,665). The net assets of the company have decreased by £(12,194).

Reserves Position and Policy

The Trustees continue to monitor and update the reserves policy in order to establish the level of reserves that are required to continue to provide support and investment into all the projects for the next twelve months. Separately designated funds have been set up and are detailed in the notes to the Accounts.

Reserves (Note 14)

Compliance with Sector-Wide Legislation and Standards

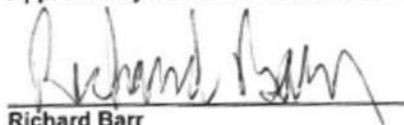
The company engages pro-actively with legislation, standards and codes which are developed for the sector. Charlene's Project subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Going Concern

The trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the charity can continue its activities and the current year financial statements have been prepared on a going concern.

Approved by the Board of Trustees on 25/11/24 and signed on its behalf by:



Richard Barr
Trustee

Charlene's Project

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 August 2024

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company and otherwise comply with the Charities Act (Northern Ireland) 2008.

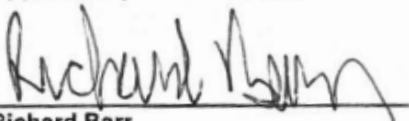
In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 25/11/24 and signed on its behalf by:


Richard Barr
Trustee

Charlene's Project

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF CHARLENE'S PROJECT

We have examined the financial statements of the company for the financial year ended 31 August 2024, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.

Respective responsibilities of trustees and examiner

The company's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008. The company's trustees consider that an audit is not required for this financial year under the Charities Act (Northern Ireland) 2008 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report

We have examined your company financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 63 of the Charities Act
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

We 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 financial statements to be reached.



DALY PARK & COMPANY LTD
Chartered Accountants
4 Carnegie Street
Lurgan
Co. Armagh
BT66 6AS
Northern Ireland

Date: 25/11/24

Charlene's Project

STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 August 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Incoming Resources							
Voluntary Income	3.1	232,341	40,568	272,909	200,321	78,000	278,321
Activities for generating funds	3.2	225	-	225	-	-	-
Investments	3.3	-	-	-	531	-	531
Total incoming resources		232,566	40,568	273,134	200,852	78,000	278,852
Resources Expended							
Charitable activities	4.1	239,760	45,568	285,328	247,936	68,000	315,936
Net incoming/outgoing resources before transfers		(7,194)	(5,000)	(12,194)	(47,084)	10,000	(37,084)
Gross transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		(7,194)	(5,000)	(12,194)	(47,084)	10,000	(37,084)
Reconciliation of funds:							
Total funds beginning of the year	15	118,958	10,000	128,958	166,042	-	166,042
Total funds at the end of the year		111,764	5,000	116,764	118,958	10,000	128,958

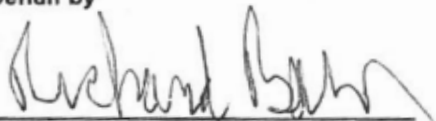
The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

Charlene's Project BALANCE SHEET

as at 31 August 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible assets	9	410	672
Current Assets			
Debtors	10	28,019	97,942
Cash at bank and in hand	11	112,043	106,009
		140,062	203,951
Creditors: Amounts falling due within one year	12	(23,708)	(75,665)
Net Current Assets		116,354	128,286
Total Assets less Current Liabilities		116,764	128,958
Funds			
Restricted trust funds		5,000	10,000
Designated funds (Unrestricted)		100,000	-
General fund (unrestricted)		11,764	118,958
Total funds	15	116,764	128,958

Approved by the Board of Trustees and authorised for issue on 25/11/24 and signed on its behalf by


Richard Barr
Trustee

Charlene's Project

STATEMENT OF CASH FLOWS

for the financial year ended 31 August 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Net movement in funds		(12,194)	(37,085)
Adjustments for:			
Depreciation		262	262
Interest receivable and similar income		-	(531)
		<u>(11,932)</u>	<u>(37,354)</u>
Movements in working capital:			
Movement in debtors		69,923	(32,226)
Movement in creditors		(51,957)	75,065
		<u>6,034</u>	<u>5,485</u>
Cash flows from investing activities			
Interest received		-	531
		<u>6,034</u>	<u>6,016</u>
Net increase in cash and cash equivalents		6,034	6,016
Cash and cash equivalents at the beginning of the year		106,009	99,993
Cash and cash equivalents at the end of the year	11	<u>112,043</u>	<u>106,009</u>

Charlene's Project

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2024

1. GENERAL INFORMATION

Charlene's Project is a charity incorporated in Northern Ireland. The registered office of the company is 35 Cottage Road, Lurgan, Craigavon, Co. Armagh, BT679NB, Northern Ireland which is also the principal place of business of the company. The financial statements have been presented in Pound (£) which is also the functional currency of the company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "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".

As permitted by the Companies Act 2006, the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the company for the financial year ended 31 August 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "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".

Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Resources Expended

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment - 15% Straight line

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the company from government agencies and other co-funders, but not yet received at year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Charlene's Project

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2024

Taxation and deferred taxation

No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3.	INCOME				
3.1	DONATIONS AND LEGACIES		Unrestricted Funds	Restricted Funds	
			£	£	
					2024
					2023
					£
					£
	Voluntary Income		232,341	40,568	272,909
					278,321
3.2	OTHER TRADING ACTIVITIES		Unrestricted Funds	Restricted Funds	
			£	£	
					2024
					2023
					£
					£
	Other fundraising activities		225	-	225
					-
3.3	INVESTMENTS		Unrestricted Funds	Restricted Funds	
			£	£	
					2024
					2023
					£
					£
	Investment Income		-	-	-
					531
4.	EXPENDITURE				
4.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	
		£	£	£	
					2024
					2023
					£
					£
	Cost of charitable activities	266,556	-	18,772	285,328
					315,936
4.2	SUPPORT COSTS			Charitable Activities	
				£	
					2024
					2023
					£
					£
	Support Costs			18,772	18,772
					20,262
5.	ANALYSIS OF SUPPORT COSTS				
					2024
					2023
					£
					£
	Wages & Salaries				15,314
	Office Overheads				1,741
	Professional Fees				1,308
	Bank Fees				409
					18,772
					20,262

Charlene's Project

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2024

6. NET INCOMING RESOURCES	2024	2023
	£	£
Net Incoming Resources are stated after charging/(crediting):		
Depreciation of tangible assets	262	262
	<u> </u>	<u> </u>
7. INVESTMENT AND OTHER INCOME	2024	2023
	£	£
Bank interest	-	531
	<u> </u>	<u> </u>
8. EMPLOYEES AND REMUNERATION		
The staff costs comprise:	2024	2023
	£	£
Wages and salaries	13,929	15,768
Social security costs	721	-
Pension costs	664	460
	<u> </u>	<u> </u>
	15,314	16,228
	<u> </u>	<u> </u>
9. TANGIBLE FIXED ASSETS		
	Fixtures, fittings and equipment	Total
	£	£
Cost		
At 31 August 2024	1,309	1,309
	<u> </u>	<u> </u>
Depreciation		
At 1 September 2023	637	637
Charge for the financial year	262	262
	<u> </u>	<u> </u>
At 31 August 2024	899	899
	<u> </u>	<u> </u>
Net book value		
At 31 August 2024	410	410
	<u> </u>	<u> </u>
At 31 August 2023	672	672
	<u> </u>	<u> </u>
10. DEBTORS	2024	2023
	£	£
Prepayments and accrued income	28,019	97,942
	<u> </u>	<u> </u>
11. CASH AND CASH EQUIVALENTS	2024	2023
	£	£
Cash and bank balances	112,043	106,009
	<u> </u>	<u> </u>
12. CREDITORS	2024	2023
Amounts falling due within one year	£	£
Taxation and social security costs (Note 13)	57	65
Accruals and deferred income	23,651	75,600
	<u> </u>	<u> </u>
	23,708	75,665
	<u> </u>	<u> </u>

Charlene's Project

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2024

13. TAXATION AND SOCIAL SECURITY		2024 £	2023 £		
Creditors:					
PAYE / NI		57	65		
14. RESERVES		2024 £	2023 £		
At the beginning of the year		128,958	166,043		
Deficit for the financial year		(12,194)	(37,085)		
At the end of the year		116,764	128,958		
15. FUNDS					
15.1 RECONCILIATION OF MOVEMENT IN FUNDS		Unrestricted Funds £	Restricted Funds £	Total Funds £	
At 1 September 2022		166,042	-	166,042	
Movement during the financial year		(47,084)	10,000	(37,084)	
At 31 August 2023		118,958	10,000	128,958	
Movement during the financial year		(7,194)	(5,000)	(12,194)	
At 31 August 2024		111,764	5,000	116,764	
15.2 ANALYSIS OF MOVEMENTS ON FUNDS					
	Balance 1 September 2023 £	Income £	Expenditure £	Transfers between funds £	Balance 31 August 2024 £
Restricted funds					
Church Donations	-	7,568	7,568	-	-
Other Trust Donations	10,000	33,000	38,000	-	5,000
	<u>10,000</u>	<u>40,568</u>	<u>45,568</u>	<u>-</u>	<u>5,000</u>
Unrestricted funds					
General funds	20,000	10,536	18,772	-	11,764
<i>Designated Unrestricted funds</i>					
Masindi Cluster Primary Schools	5,000	12,737	2,737	-	15,000
Masindi Cluster Secondary Schools	45,000	141,265	126,265	-	60,000
Youth Sport & Employment Projects	5,000	3,200	3,200	-	5,000
Health Development Sponsorship	15,000	3,107	13,107	-	5,000
Other Uganda Costs	22,500	6,602	16,602	-	12,500
Emergency Fund	3,958	50,526	54,484	-	-
	2,500	4,593	4,593	-	2,500
	<u>118,958</u>	<u>232,566</u>	<u>(239,760)</u>	<u>-</u>	<u>111,764</u>
Total funds	128,958	273,134	285,328	-	116,764

Charlene's Project

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2024

16. TRUSTEE REMUNERATION

The trustees did not receive, nor did they waive, any remuneration during the current financial year. (2022/23 - £nil).

17. INDEPENDENT EXAMINERS REMUNERATION

The independent examiners, Daly Park & Company Ltd, received an independent examination fee of £840 inclusive of vat for their professional work (2022/23 - £840).

In addition DalyPark & Company Ltd provided payroll service to client & invoiced £432 (2022/23 - £432)

Charlene's Project

Northern Ireland - Charity number 100589

Annual report

Charlene's Project

TRUSTEES' REPORT

for the financial year ended 31 August 2024

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 August 2024.

The financial statements are prepared in accordance with the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of Charlene's Project present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 August 2024.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Charities Act (Northern Ireland) 2008 and, although not obliged to comply with the Statement of Recommended Practice (Charities SORP effective January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Objectives

We continue to aim to inspire and motivate people here in NI and further afield to make a difference in the lives of children and their families in Uganda.... just as Charlene set out to do when she first founded the project This is done through provision of education, sport and health promotion programs, the provision of clean water, humanitarian distribution, and assistance of any kind that will help the communities we are involved with in Uganda to become healthier, more self-sufficient and better educated communities.

Charlene's Project was established in September 2009 by Charlene Barr, a teenager with failing health due to terminal cystic fibrosis. When Charlene became too ill to continue school, she decided to start fundraising to build a school in Uganda. Her enthusiasm, despite her poor health, motivated young and old right across Northern Ireland to support her efforts to build Hidden Treasure School in Mayo District, Kampala, Uganda. Charlene died in October 2010 but not before she achieved her fund-raising target and established Charlene's Project as a Charity.

The main objectives of the Charity are the relief of poverty, hardship and distress, and the advancement of education for children in Uganda and beyond. The charity will aim to provide school and educational facilities, accommodation, staff to provide care and education, and financial and ongoing material support.

The continuing aims and objectives of the Charity will be to continue to tell Charlene's story and journey to inspire the people in Northern Ireland, Uganda and beyond.

The information that follows is a snapshot of the progress and success of the charity over the last twelve months, which we trust will both encourage and inspire you as you see how Charlene's vision continues to be fulfilled.

Structure, Governance and Management

Structure

The organisation is governed by its Trustees. All new Trustees go through an induction and training process and are appointed as and when required and based on their skills and experience. The Trustees do not retire on an annual basis.

The Trustees meet on a regular basis throughout the year to manage and control all aspects of the charity and also conduct regular risk assessments of the various operational risks impacting the charity and its projects at home and abroad.

Charlene's Project TRUSTEES' REPORT

for the financial year ended 31 August 2024

Review of Activities, Achievements and Performance

INTRODUCTION

This year has seen great progress in Charlene Secondary School and Diika Health Centre in Uganda. The financial year 2021 – 2022 saw the beginning of the building of the much-needed secondary school for the children of the 8 neighbouring Kiryandongo primary schools. The 2022 – 2023 financial year saw the completion of Phase 1 of the building of Charlene Secondary School, and the beginning of fundraising towards Phase 2 of the school. Therefore this 2023 – 2024 financial year has seen work on Phase 2 of Charlene Secondary School commencing as we work towards completing all the building work that is needed and work towards the school being self-sufficient. Thanks to a very supportive church partner the work on improving the facilities and building a maternity unit at Diika Health Centre was completed during this financial year. Additionally, for the first time post-Covid we were able to bring a large team out to Uganda in July 2024 to carry out teacher training with school management and teachers, while the rest of the team carried out kid's clubs and sports with the pupils. Charlene's Project continues to serve the local Ugandan community through Charlene Education Foundation, empowering them to take forward themselves the vision of improving access to and quality of education and health services in their communities. Additionally, through the support of people in Northern Ireland sponsored children have been able to continue their education through Youth Sport Uganda, Destiny Christian High School, and Kahara Primary. None of this would have been possible without the financial and prayerful support of people here, and most importantly without the efforts of the community in Uganda and the Trustees of Charlene Education Foundation (CEF).

CHARLENE SECONDARY SCHOOL



Charlene Secondary School



Pupils in class at Charlene Secondary School

Phase 1 of the building of Charlene Secondary School was completed in January 2023 ready for the first full intake of pupils at the beginning of the school year in February 2023. Phase I of the Secondary School build included 1 classroom block, 2 laboratories, teacher accommodation to house 4 teachers, a girl's and a boy's dormitory and shower block, kitchen and dining hall, school latrines, and resources such as lab equipment, laptops and desks. Over the next 3 years numbers accessing secondary education in this community are expected to rise to over 1,000 as the school grows. This is **transformative** in this community, where many parents were unable to access secondary education for their children due to lack of provision and resources. Phase 2 was projected to include another classroom block to facilitate the extra year groups, more dormitories to allow for more students to board, further fencing around the compound for added security, and more latrines to ensure good health and sanitation through a good ratio of latrines for student numbers.

Phase 2 building of Charlene Secondary School commenced officially in August 2023. This included an additional classroom block which was completed for the 2024 school year commencing in February 2024 to allow the school to expand to teach up to GSCE Level for the first time. Money was also sent out to purchase textbooks to allow the teachers to teach the up-to-date Ugandan curriculum as well as further desks and beds to accommodate the growing number of pupils. During this financial year work also commenced and is nearing completion on an additional girl's dormitory to allow more girls to board at Charlene Secondary School, and work will soon commence on a girl's washroom to accompany this dormitory. It was also a blessing to be able to contribute towards the purchase of vocational materials to allow vocational learning to commence at Charlene Secondary School and ensure students can leave school not only with academic knowledge, but skills and experience they can use to help create a living for themselves. Finally, fire safety materials were also purchased and installed at Charlene Secondary School this past year ensuring safety is at the center of the school and ensuring that students can learn in a safe and comfortable environment. At the end of this financial year money went out to commence work on the completion of fencing around the perimeter of the school. Previously work was carried out to create a secure perimeter around the dormitories to provide the students with safety at night; however, work needs to be done to complete this fencing around the rest of the school compound. This work will therefore be carried out and completed in the next financial year as well as further buildings needed to complete Charlene Secondary School.

Charlene's Project
TRUSTEES' REPORT
for the financial year ended 31 August 2024



New 4 classroom block



New Girls Dormitory being built



Computer Class



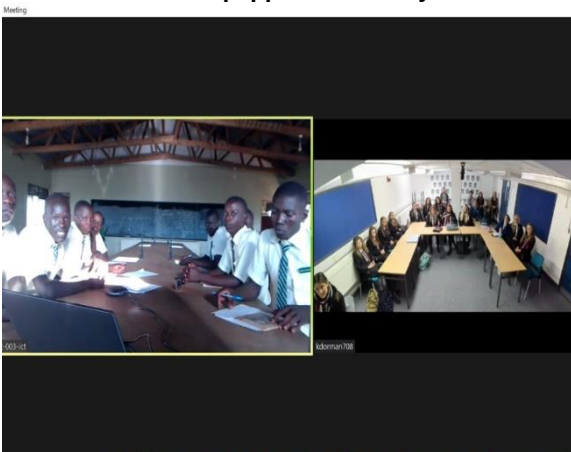
Classroom work



Well equipped laboratory



Vocational studies



International connection via ZOOM



International Contribution to Pastoral Care award

Charlene's Project TRUSTEES' REPORT

for the financial year ended 31 August 2024

Once all the buildings are in place, the long-term vision for Charlene Secondary School is self-sustainability. Charlene Secondary School has thus continued to be supported in the process of becoming self-sufficient through training in accounting and QuickBooks software, regular meetings with CEF Trustees and management of the school, and working towards the licensing and registration of the school. Additionally, training with management and teachers at Charlene Secondary School has been ongoing periodically on a range of topics through a teacher trainer from Northern Ireland by ZOOM. Additionally a team travelled out in July 2024 to carry out teacher and management training in person in Charlene Secondary School and the surrounding primary schools.

MASINDI CLUSTER PRIMARY SCHOOLS

The 8 cluster primary schools around Charlene Secondary School that we affectionately call the Kiryandongo Cluster have so many needs, many of which we are unable to meet due to being a small organisation with limited funds. However, it was such a joy to be able to visit each of these 8 schools in July 2024 when a team travelled from Northern Ireland to Uganda. This allowed teacher training to occur in each of the primary schools and sports to be promoted through the purchase and distribution of netballs and footballs in each school. Additionally, money has recently been sent to purchase goalposts for each of the eight primary schools to allow a 'Premier League' football competition to take place yearly between the eight schools to encourage participation in sport and building of relationships between the schools and the communities. During this financial year we have also continued to support Kahara Primary School to allow for teachers to receive some stability of pay as it continues to work towards receiving Government funding. Finally, it was a blessing at the end of the 2023 school year to be able to purchase Bibles for each of the P7 pupils and staff in the eight primary schools, as well as all the pupils and staff of Charlene Secondary School. This was made possible thanks to a funder and is something we are passionate about as it allows children to hear and learn about the most important thing in life, the love of Jesus Christ.



Opportunities to learn



P7 Pupils receive their Bible

SPONSORSHIP

We are so thankful for those who sponsor children in Destiny Christian High School, Kahara Primary and Youth Sport Uganda. Some of these children have or are nearing completion of their secondary education. None of this would have been possible without the help of their sponsors. The long-term vision is that as Charlene Secondary School becomes established in the community, more children will be able to attend there, reducing the need for scholarships that have been used in the past to enable young people to receive a secondary education.

Charlene's Project
TRUSTEES' REPORT
for the financial year ended 31 August 2024



Destiny children receive sponsor letters



Glenlola pupils receive sponsor letters

DIIKA HEALTH CENTRE

This past year saw the completion, kitting out, and opening of a new Maternity Unit at Diika Health Centre thanks to the generous support of a church partner. This will transform lives as Diika will be able to cater for the needs of more women and babies in the surrounding communities. Pregnancy is a scary time for any mother; however, in these rural communities, maternal healthcare statistics have been poor due to lack of resources, poor access to maternal health services and women having to travel long distances. This new unit will save women's and babies lives and make such a difference in these communities for generations to come. We will continue to work with CEF and local government officials to work towards upgrading Diika to a Level III Health Centre meaning it will receive more staffing, funding and resources.



Official opening of Diika Maternity Unit



Team visit Diika Maternity Unit



Maternity Ward



First baby born in Maternity Unit

Charlene's Project TRUSTEES' REPORT

for the financial year ended 31 August 2024

WORK WITH QUEENS UNIVERSITY ON THEORY OF CHANGE

Throughout this year we have worked closely with researchers at Queens University Belfast to carry out a “theory of change” evaluation to see what has and has not worked in the activities Charlene’s Project has been doing over the years. This involved a trip to Uganda in November by researchers to carry out workshops with the local community to hear their input first-hand and their experiences to help form the theory of change. Individual interviews have also been conducted with all the stakeholders.

Additionally, work has been done through a Ugandan organisation and survey provider, Uwezo, who helped train primary school teachers and community members on data collection of literacy levels of pupils in the 8 communities we work in. It is hoped that this will form a baseline for future literacy training interventions we have planned for the 8 primary school communities. Good literacy teaching in these early primary school classes will improve the performance of the children not only in primary but also in secondary education and beyond.



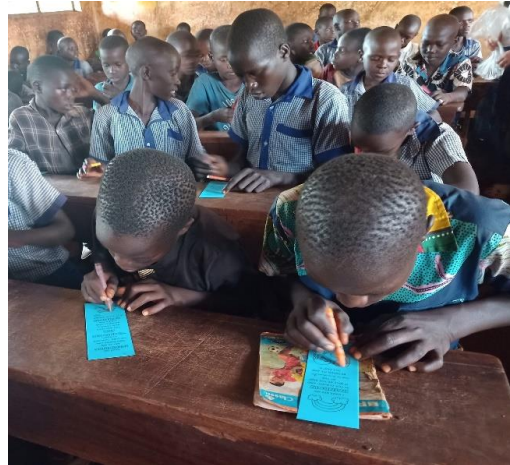
UGANDA SUMMER TRIP

A team from Ireland travelled to Uganda in July 2024 to carry out work in the 8 primary schools and in Charlene Secondary School. The team was made up of long-term supporters, and pupils and teachers from Glenlola Collegiate. Glenlola has generously supported the vision of a local secondary school for the children of these communities for quite a few years. In each of the schools, the team carried out kids clubs, sport and classroom activities with the students in order to free up the teachers and school management to receive specialist teacher training. This is so important in an area where many teachers have not been able to access high quality training and have no way of receiving continuous learning opportunities. The teacher training in each of the schools was a real success, with one trainer working with the teachers and another working with the school management team. They all were so keen to learn and soaked in the material being taught. It was such a blessing to be able to bring out resources to help them in their teaching and to spend time building relationships with them. Overall, it was a humbling trip as it once again reminded us of the extreme poverty in so many of the communities in which we work. Each primary school has massive needs and challenges, but each school also showed so much resilience and creativity as they dealt with these challenges. It has been such a blessing to partner with these communities in such a small way over the years, and each time we visit we are so blessed by the welcome and love we receive in each school, and we learn so much more from them than we could ever hope to be able to give back.

Charlene's Project
TRUSTEES' REPORT
for the financial year ended 31 August 2024



July 2024 Team



Colouring in bookmarks



Bubbles fun



Sports



Teacher training



Teacher and management support

Charlene's Project TRUSTEES' REPORT

for the financial year ended 31 August 2024

CONCLUSION

Thank you so much to all who have made the work of the past year possible through their prayers and their financial support. We are so thankful to God for all the work that is going on in Uganda and we are grateful to be able to do the small bit that we can as we work alongside our Ugandan partners.

Financial Review

The Trustees are once again very humbled and thankful for the support Charlene's Project continues to receive and the 2024 year has been no exception:

- Income of £273,134 has been received
- Expenditure of £285,328 has been incurred during this current financial year
- Expenditure continues to be spent directly on project costs
- Deficit of £12,194 (Note 14) as anticipated has been reported for the year

The Trustees are very satisfied with the financial results for the year and aim to continue to build on Charlene's legacy.

Results and Dividends

At the end of the financial year the company has assets of £140,472 (2023 - £204,623) and liabilities of £23,708 (2023 - £75,665). The net assets of the company have decreased by £(12,194).

Reserves Position and Policy

The Trustees continue to monitor and update the reserves policy in order to establish the level of reserves that are required to continue to provide support and investment into all the projects for the next twelve months. Separately designated funds have been set up and are detailed in the notes to the Accounts.

Reserves (Note 14)

Compliance with Sector-Wide Legislation and Standards

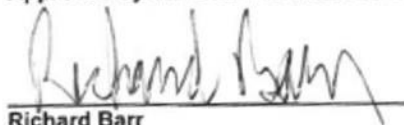
The company engages pro-actively with legislation, standards and codes which are developed for the sector. Charlene's Project subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Going Concern

The trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the charity can continue its activities and the current year financial statements have been prepared on a going concern.

Approved by the Board of Trustees on 25/11/24 and signed on its behalf by:



Richard Barr
Trustee

Charlene's Project

Northern Ireland - Charity number 100589

Annual return

Charlene's Project

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF CHARLENE'S PROJECT

We have examined the financial statements of the company for the financial year ended 31 August 2024, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.

Respective responsibilities of trustees and examiner

The company's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008. The company's trustees consider that an audit is not required for this financial year under the Charities Act (Northern Ireland) 2008 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report

We have examined your company financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 63 of the Charities Act
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

We 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 financial statements to be reached.



DALY PARK & COMPANY LTD
Chartered Accountants
4 Carnegie Street
Lurgan
Co. Armagh
BT66 6AS
Northern Ireland

Date: 25/11/24

Charlene's Project

Northern Ireland - Charity number 100589

Accounts

Charity Number: NIC100589



Charlene's Project

Annual Report and Unaudited Financial Statements

for the financial year ended 31 August 2023

Daly Park & Company Ltd
Chartered Accountants
4 Carnegie Street
Lurgan
Co. Armagh
BT66 6AS
Northern Ireland

Charlene's Project

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Charlene's Project
TRUSTEES' AND OTHER INFORMATION

Trustees	Basil O'Malley (Resigned 15 July 2023) Richard Barr Audrey McCollum Diane McClelland David Barr
Charity Number in Northern Ireland	NIC100589
Principal Address	35 Cottage Road Lurgan Craigavon Co. Armagh BT67 9NB Northern Ireland
Independent Examiner	Daly Park & Company Ltd Chartered Accountants 4 Carnegie Street Lurgan Co. Armagh BT66 6AS Northern Ireland

Charlene's Project

TRUSTEES' REPORT

for the financial year ended 31 August 2023

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 August 2023.

The financial statements are prepared in accordance with the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of Charlene's Project present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 August 2023.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Charities Act (Northern Ireland) 2008 and, although not obliged to comply with the Statement of Recommended Practice (Charities SORP effective January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

Structure, governance and management

The organisation is governed by its Trustees. All new Trustees go through an induction and training process and are appointed as and when required and based on their skills and experience. The Trustees do not retire on an annual basis.

The Trustees meet on a regular basis throughout the year to manage and control all aspects of the charity and also conduct regular risk assessments of the various operational risks impacting the charity and its projects at home and abroad.

Objectives and Activities

Charlene's Project was established in September 2009 by Charlene Barr, a teenager with failing health due to terminal cystic fibrosis. When Charlene became too ill to continue school, she decided to start fundraising to build a school in Uganda. Her enthusiasm, despite her poor health, motivated young and old right across Northern Ireland to support her efforts to build Hidden Treasure School in Mayo District, Kampala, Uganda. Charlene died in October 2010 but not before she achieved her fund-raising target and established Charlene's Project as a Charity.

The main objectives of the Charity are the relief of poverty, hardship and distress, and the advancement of education for children in Uganda and beyond. The charity will aim to provide school and educational facilities, accommodation, staff to provide care and education, and financial and ongoing material support.

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The information that follows is a snapshot of the progress and success of the charity over the last twelve months, which we trust will both encourage and inspire you as you see how Charlene's vision continues to be fulfilled.

Review of Activities, Achievements and Performance

This has been another exciting year to be able to report on and it very much builds upon the work of the last few financial years. The financial year 2021 – 2022 saw the beginning of the building of the much-needed secondary school for the children of the 8 neighbouring Kiryandongo primary schools. This 2022 – 2023 financial year has seen the completion of Phase 1 of the building of Charlene Secondary School, and the beginning of fundraising towards Phase 2 of the school. Additionally, work has continued on improving the health resources in this community thanks to a very supportive church partner. It was extremely exciting towards the end of this financial year for building work to commence on a new maternity ward at Diika Health Centre. Charlene's Project continues to serve the local Ugandan community through Charlene Education Foundation, empowering them to take forward themselves the vision of improving access to and quality of education and health services in their communities. Additionally, through the support of people in Northern Ireland sponsored children have been able to continue their education through Youth Sport Uganda, Destiny Christian High School, and Kahara Primary. None of this would have been possible without the financial and prayerful support of people here, and most importantly without the efforts of the community in Uganda and the Trustees of Charlene Education Foundation (CEF).

CHARLENE SECONDARY SCHOOL

Phase 1 of the building of Charlene Secondary School was completed in January 2023 ready for the first full intake of pupils at the beginning of the school year in February 2023. Phase I of the Secondary School build included 1

Charlene's Project

classroom block, 2 laboratories, teacher accommodation to house 4 teachers, a girl's and a boy's dormitory and shower block, kitchen and dining hall, school latrines, and resources such as lab equipment, laptops and desks.

In February 2023 the school accepted students from Senior 1 to Senior 4 and we were overwhelmed with the uptake of pupil registrations as over 420 children started to attend Charlene Secondary School. Over the next 3 years we expect numbers accessing secondary education in this community to rise to over 1,000 as the school grows and as more year groups are added. This is **transformative** in this community, where many parents were unable to access secondary education for their children due to lack of access and resources. Therefore, we are currently fundraising towards the building of Phase II to accommodate the growing numbers of pupils. Phase II will include another classroom block to facilitate the extra year groups, more dormitories to allow for more students to board and more latrines to ensure good health and sanitation through a good ratio of latrines for student numbers.

Building work for the secondary school was always planned in two phases. The plan was that this would allow the school to begin to function with the second phase of building following soon after as numbers and classes in the school increased. During this financial year building work was completed on the dining hall and laboratories, and it was encouraging to see the boy's dormitory being built with security fencing being constructed around the dormitories and a gatehouse built to ensure student safety while children are at school. Additionally, laboratory equipment, school furniture, and equipment for the kitchen was purchased thanks to the support of a school here in Northern Ireland. A number of schools in Northern Ireland have been extremely supportive allowing the educational work of Charlene's Project in these communities to grow.

Additionally, technology within the school through the purchase of laptops for ICT and internet connection set-up in the building of Phase I has allowed videoconferencing between pupils in Uganda and pupils in Northern Ireland, an example of effective global learning. This technology has also enabled training for the teachers in Uganda and ongoing training with Pastors via zoom.

The end of this financial year saw money being sent out to begin work on another classroom block to allow for increased numbers expected in February 2024 at the start of the next academic year. We anticipate more expenditure on buildings in the next financial year as we complete the work of Phase 2 at Charlene Secondary School.

		
Chain Link fence and Gatehouse	Wall around the dormitories	Completion of the Dining Hall
		
Girls shower rooms	Boys dormitory completed	Boys Dorm with bunk beds and nets
		
New Laboratory equipment	Using new kitchen pans for cooking	Waiting in line for food at lunch

Charlene's Project

		
<p>New Laboratory equipment</p>	<p>Preparing the land for another classroom block</p>	<p>Laptops received to help teach ICT</p>
		
<p>Ongoing Teacher Training</p>	<p>Girls' Football Team at Charlene Secondary</p>	<p>Boys Football Team at Charlene Secondary</p>

SELF-SUSTAINABILITY AND TEACHER TRAINING

Once all the buildings are in place, the long-term vision for Charlene Secondary School is self-sustainability. Charlene Education Foundation and Charlene's Project have been working over the past year to champion the **goal of self-sustainability** with the Senior management of the school. Since February 2023 **training with the management and teachers at Charlene Secondary School has been ongoing fortnightly via ZOOM** covering positive school ethos, pastoral care, and creating an environment for success in and out of the classroom. This has been progressed through the purchase of a conferencing kit and camera that allows for better audio-visual connection during ZOOM meetings and trainings. Additionally, monthly meetings have been occurring between Charlene's Project and Charlene Education Foundation Trustees to ensure the self-sustainability and good running of Charlene Secondary School in these important foundational years. This has included moving the accounting processes onto QuickBooks and the training of management and the school's book-keeper on all aspects of school financial management. The Charlene Education Foundation Trustees have had time away on retreat to learn and reflect on ways the running of the school can be improved and ways that the school can generate additional income streams to become more self-sufficient in the future. One example of this was the purchase of seed and fertilizer to plant a maize crop in the school garden to help with feeding the students during their time at school.

MASINDI CLUSTER PRIMARY SCHOOLS

We continue to be committed to the 8 local primary schools around Charlene Secondary School that we affectionately call the Kiryandongo Cluster. There continues to be so many needs in each of these schools. Being a small organisation, we are unable to meet all of these needs; however, we hope to do some work in the future helping with teacher training in each of these primary schools and if we can secure funding, do needed work in the schools to help support the teachers and management who are doing an amazing job in very difficult situations. Their role in creating and promoting education in the community cannot be overstated.

SPONSORSHIP



We are so thankful for those who sponsor children in Destiny Christian High School, Kahara Primary and Youth Sport Uganda. Some of these children are now moving into employment or tertiary level courses. None of this would have been possible without the help of their sponsors. The long-term vision is that as Charlene Secondary School becomes established in the community, more children will be able to attend there, reducing the need for scholarships that have been used in the past to enable young people to receive a secondary education.

DIIKA HEALTH CENTRE

The ongoing development at Diika Health Centre is extremely exciting. This health centre provides medical care to all

Charlene's Project

the children in the schools and communities we work with. We have continued to provide medicines and management/logistical support through our Ugandan partner One World Health and it has been so encouraging to see the beginning of the building work of a new maternity ward here thanks to the support of a church partner. This will make a massive difference in the lives of women and their babies in this community. We have been working closely with local government officials and it is hoped with the building of this maternity ward that Diika will be upgraded in due course to a Level III Health Centre meaning it will receive more staffing, funding and resources.



CONCLUSION

Thank you so much to all who have made the work of the past year and the vision of a secondary school and improved healthcare access in this community possible through their prayers and their financial support. We are so thankful to God for all the work that is going on in Uganda and we are grateful to be able to do the small bit that we can as we work alongside our Ugandan partners.

Financial Review

The Trustees are once again very humbled and thankful for the support Charlene's Project continues to receive and the 2023 year has been no exception:

- Income levels have increased by 33% to £278,852;
- Expenditure of £315,936 has been incurred during this current financial year
- 95% of expenditure continues to be spent directly on project costs, with just 5% required for administration costs;
- Deficit of £37,085 as anticipated has been reported for the year.

The Trustees are very satisfied with the financial results for the year and aim to continue to build on Charlene's legacy.

Reserves Policy

The Trustees continue to monitor and update the reserves policy in order to establish the level of reserves that are required to continue to provide support and investment into all the projects for the next twelve months. Separately designated funds have been set up and are detailed in the notes to the Accounts.

Results and Dividends

At the end of the financial year the company has assets of £203,951 (2022 - £165,710) and liabilities of £75,665 (2022 - £601). The net assets of the company have decreased by £(37,085).

Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Charlene's Project subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Going Concern


The trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the charity can continue its activities and the current year financial statements have been prepared on a going concern.

Public Benefit

The Charity has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the organisation's objectives and activities, as well as providing public benefit.

Charlene's Project

Approved by the Board of Trustees on 16 October 2023 and signed on its behalf by:


Richard Barr
Trustee

Charlene's Project
STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 August 2023

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company and otherwise comply with the Charities Act (Northern Ireland) 2008.

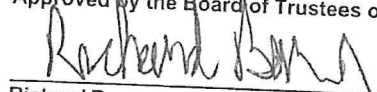
In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 16 October 2023 and signed on its behalf by:



Richard Barr
Trustee

Charlene's Project

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF CHARLENE'S PROJECT

We have examined the financial statements of the company for the financial year ended 31 August 2023, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.

Respective responsibilities of trustees and examiner

The company's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008. The company's trustees consider that an audit is not required for this financial year under the Charities Act (Northern Ireland) 2008 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report

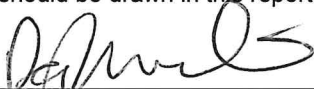
We have examined your company financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 63 of the Charities Act
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

We 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 financial statements to be reached.



DALY PARK & COMPANY LTD

Chartered Accountants

4 Carnegie Street

Lurgan

Co. Armagh

BT66 6AS

Northern Ireland

Date: 16 October 2023

Charlene's Project

STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 August 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Total 2022 £
Incoming Resources						
Voluntary Income	3.1	200,321	78,000	278,321	211,702	211,702
Activities for generating funds	3.2	-	-	-	500	500
Investments	3.3	531	-	531	52	52
Total incoming resources		200,852	78,000	278,852	212,280	212,280
Resources Expended						
Charitable activities	4.1	247,936	68,000	315,936	435,704	435,704
Net incoming/outgoing resources before transfers		(47,084)	10,000	(37,084)	(223,450)	(223,450)
Gross transfers between funds		-	-	-	-	-
Net movement in funds for the financial year		(47,084)	10,000	(37,084)	(223,450)	(223,450)
Reconciliation of funds						
Balances brought forward at 1 September 2022	14	166,042	-	166,042	389,492	389,492
Balances carried forward at 31 August 2023		118,958	10,000	128,958	166,042	166,042


The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

**Charlene's Project
BALANCE SHEET**

as at 31 August 2023

	Notes	2023 £	2022 £
Fixed Assets			
Tangible assets	9	672	934
Current Assets			
Debtors	10	97,942	65,714
Cash at bank and in hand		106,009	99,994
		203,951	165,703
Creditors: Amounts falling due within one year	11	(75,665)	(500)
Net Current Assets		128,286	165,108
Net Assets		128,958	166,042
Funds			
Restricted trust funds		10,000	-
Unrestricted designated funds		118,958	166,042
Total funds	14	128,958	166,042

Approved by the Board of Trustees and authorised for issue on 16 October 2023 and signed on its behalf by


Richard Barr
Trustee

Charlene's Project
STATEMENT OF CASH FLOWS

for the financial year ended 31 August 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Net movement in funds		(37,085)	(223,450)
Adjustments for:			
Depreciation		262	234
Interest receivable and similar income		(531)	(52)
		<u>(37,354)</u>	<u>(223,268)</u>
Movements in working capital:			
Movement in debtors		(32,226)	(24,565)
Movement in creditors		75,065	(4)
		<u>5,485</u>	<u>(247,837)</u>
Cash flows from investing activities			
Interest received		531	52
Payments to acquire tangible assets		-	(605)
		<u>531</u>	<u>(553)</u>
Net cash generated from investment activities		<u>531</u>	<u>(553)</u>
Net increase in cash and cash equivalents		6,016	(248,390)
Cash and cash equivalents at 1 September 2022		99,993	348,384
Cash and cash equivalents at 31 August 2023	15	<u>106,009</u>	<u>99,993</u>

Charlene's Project

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2023

1. GENERAL INFORMATION

Charlene's Project is a charity incorporated in Northern Ireland. The registered office of the company is 35 Cottage Road, Lurgan, Craigavon, Co. Armagh, BT679NB, Northern Ireland which is also the principal place of business of the company. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "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".

As permitted by the Companies Act 2006, the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the company for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "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".

Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment - 15% Straight line

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the company from government agencies and other co-funders, but not yet received at year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Charlene's Project

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 August 2023

Taxation and deferred taxation

No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. INCOME						
3.1	DONATIONS AND LEGACIES		Unrestricted Funds	Restricted Funds	2023	2022
			£	£	£	£
	Voluntary Income		<u>200,321</u>	<u>78,000</u>	<u>278,321</u>	<u>211,702</u>
3.2	OTHER TRADING ACTIVITIES		Unrestricted Funds	Restricted Funds	2023	2022
			£	£	£	£
	Other fundraising activities		<u>-</u>	<u>-</u>	<u>-</u>	<u>500</u>
3.3	INVESTMENTS		Unrestricted Funds	Restricted Funds	2023	2022
			£	£	£	£
	Investment Income		<u>531</u>	<u>-</u>	<u>531</u>	<u>52</u>
4. EXPENDITURE						
4.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2023	2022
		£	£	£	£	£
	Cost of charitable activities	<u>295,674</u>	<u>-</u>	<u>20,262</u>	<u>315,936</u>	<u>435,704</u>
4.2	SUPPORT COSTS			Charitable Activities	2023	2022
				£	£	£
	Support Costs			<u>20,262</u>	<u>20,262</u>	<u>13,741</u>
				<u>20,262</u>	<u>20,262</u>	<u>13,741</u>

Charlene's Project
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 August 2023

5. ANALYSIS OF SUPPORT COSTS	2023	2022
	£	£
Wages & Salaries	16,227	9,530
Office Overheads	1,998	1,150
Professional Fees	1,164	1,320
Bank fees & depreciation	873	1,741
	<u>20,262</u>	<u>13,741</u>
6. NET INCOMING RESOURCES	2023	2022
	£	£
Net Incoming Resources are stated after charging/(crediting):		
Depreciation of tangible assets	262	234
Revenue grants received	-	(500)
	<u>262</u>	<u>(266)</u>
7. INVESTMENT AND OTHER INCOME	2023	2022
	£	£
COVID-19 Job Retention Scheme	-	500
Bank interest	531	52
	<u>531</u>	<u>552</u>
8. EMPLOYEES AND REMUNERATION		
The staff costs comprise:	2023	2022
	£	£
Wages and salaries	15,767	9,236
Pension costs	460	294
	<u>16,227</u>	<u>9,530</u>
9. TANGIBLE FIXED ASSETS		
	Fixtures, fittings and equipment	Total
	£	£
Cost		
At 31 August 2023	1,309	1,309
Depreciation		
At 1 September 2022	375	375
Charge for the financial year	262	262
At 31 August 2023	637	637
Net book value		
At 31 August 2023	<u>672</u>	<u>672</u>
At 31 August 2022	<u>934</u>	<u>934</u>

Charlene's Project
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 August 2023

10. DEBTORS		2023	2022
		£	£
Prepayments and accrued income		97,942	65,714
		<u>97,942</u>	<u>65,714</u>
11. CREDITORS		2023	2022
Amounts falling due within one year		£	£
Taxation and social security costs (Note 12)		65	-
Accruals and deferred income		75,600	600
		<u>75,665</u>	<u>600</u>
12. TAXATION AND SOCIAL SECURITY		2023	2022
		£	£
Creditors:			
PAYE / NI		65	-
		<u>65</u>	<u>-</u>
13. RESERVES		2023	2022
		£	£
At 1 September 2022		166,042	389,492
Deficit for the financial year		(37,085)	(223,450)
		<u>128,958</u>	<u>166,042</u>
At 31 August 2023		128,958	166,042
		<u>128,958</u>	<u>166,042</u>
14. FUNDS			
14.1 RECONCILIATION OF MOVEMENT IN FUNDS		Unrestricted	Restricted
		Funds	Funds
		£	£
			Total
			Funds
			£
At 1 September 2021		389,492	-
Movement during the financial year		(223,450)	-
		<u>166,042</u>	<u>-</u>
At 31 August 2022		166,042	-
Movement during the financial year		(47,084)	10,000
		<u>118,958</u>	<u>10,000</u>
At 31 August 2023		118,958	10,000
		<u>118,958</u>	<u>10,000</u>
			<u>128,958</u>

Charlene's Project
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 August 2023

14.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 September 2022 £	Income £	Expenditure £	Transfers between funds £	Balance 31 August 2023 £
Restricted funds					
Church Donations	-	22,000	-22,000	-	-
Other Trust Donations	-	56,000	-46,000	-	10,000
	-	78,000	-68,000	-	10,000
Unrestricted funds					
General funds	15,000	200,852	-20,262	-175,590	20,000
<i>Designated Unrestricted funds</i>					
Masinda Cluster Primary Schools	10,000	-	-	-5,000	5,000
Masindi Cluster Secondary Schools	121,042	-	-167,117	91,075	45,000
Youth Sport & Employment	10,000	-	-8,800	3,800	5,000
Health Development	10,000	-	-21,345	26,345	15,000
Sponsorship	-	-	-24,749	47,249	22,500
Emergency Fund Costs	-	-	-2,057	4,557	2,500
Other Uganda Costs	-	-	-3,606	7,564	3,958
Total funds	166,042	278,852	-315,936	-	128,958

15. CASH AND CASH EQUIVALENTS

	2023 £	2022 £
Cash and bank balances	106,009	48,384
Cash equivalents	-	51,610
	106,009	99,994

Charlene's Project

Northern Ireland - Charity number 100589

Annual report

Charlene's Project TRUSTEES' REPORT

for the financial year ended 31 August 2023

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 August 2023.

The financial statements are prepared in accordance with the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of Charlene's Project present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 August 2023.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Charities Act (Northern Ireland) 2008 and, although not obliged to comply with the Statement of Recommended Practice (Charities SORP effective January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

Structure, governance and management

The organisation is governed by its Trustees. All new Trustees go through an induction and training process and are appointed as and when required and based on their skills and experience. The Trustees do not retire on an annual basis.

The Trustees meet on a regular basis throughout the year to manage and control all aspects of the charity and also conduct regular risk assessments of the various operational risks impacting the charity and its projects at home and abroad.

Objectives and Activities

Charlene's Project was established in September 2009 by Charlene Barr, a teenager with failing health due to terminal cystic fibrosis. When Charlene became too ill to continue school, she decided to start fundraising to build a school in Uganda. Her enthusiasm, despite her poor health, motivated young and old right across Northern Ireland to support her efforts to build Hidden Treasure School in Mayo District, Kampala, Uganda. Charlene died in October 2010 but not before she achieved her fund-raising target and established Charlene's Project as a Charity.

The main objectives of the Charity are the relief of poverty, hardship and distress, and the advancement of education for children in Uganda and beyond. The charity will aim to provide school and educational facilities, accommodation, staff to provide care and education, and financial and ongoing material support.

The continuing aims and objectives of the Charity will be to continue to tell Charlene's story and journey to inspire the people in Northern Ireland, Uganda and beyond.

The information that follows is a snapshot of the progress and success of the charity over the last twelve months, which we trust will both encourage and inspire you as you see how Charlene's vision continues to be fulfilled.

Review of Activities, Achievements and Performance

This has been another exciting year to be able to report on and it very much builds upon the work of the last few financial years. The financial year 2021 – 2022 saw the beginning of the building of the much-needed secondary school for the children of the 8 neighbouring Kiryandongo primary schools. This 2022 – 2023 financial year has seen the completion of Phase 1 of the building of Charlene Secondary School, and the beginning of fundraising towards Phase 2 of the school. Additionally, work has continued on improving the health resources in this community thanks to a very supportive church partner. It was extremely exciting towards the end of this financial year for building work to commence on a new maternity ward at Diika Health Centre. Charlene's Project continues to serve the local Ugandan community through Charlene Education Foundation, empowering them to take forward themselves the vision of improving access to and quality of education and health services in their communities. Additionally, through the support of people in Northern Ireland sponsored children have been able to continue their education through Youth Sport Uganda, Destiny Christian High School, and Kahara Primary. None of this would have been possible without the financial and prayerful support of people here, and most importantly without the efforts of the community in Uganda and the Trustees of Charlene Education Foundation (CEF).

CHARLENE SECONDARY SCHOOL

Phase 1 of the building of Charlene Secondary School was completed in January 2023 ready for the first full intake of pupils at the beginning of the school year in February 2023. Phase I of the Secondary School build included 1

Charlene's Project

classroom block, 2 laboratories, teacher accommodation to house 4 teachers, a girl's and a boy's dormitory and shower block, kitchen and dining hall, school latrines, and resources such as lab equipment, laptops and desks.

In February 2023 the school accepted students from Senior 1 to Senior 4 and we were overwhelmed with the uptake of pupil registrations as over 420 children started to attend Charlene Secondary School. Over the next 3 years we expect numbers accessing secondary education in this community to rise to over 1,000 as the school grows and as more year groups are added. This is **transformative** in this community, where many parents were unable to access secondary education for their children due to lack of access and resources. Therefore, we are currently fundraising towards the building of Phase II to accommodate the growing numbers of pupils. Phase II will include another classroom block to facilitate the extra year groups, more dormitories to allow for more students to board and more latrines to ensure good health and sanitation through a good ratio of latrines for student numbers.

Building work for the secondary school was always planned in two phases. The plan was that this would allow the school to begin to function with the second phase of building following soon after as numbers and classes in the school increased. During this financial year building work was completed on the dining hall and laboratories, and it was encouraging to see the boy's dormitory being built with security fencing being constructed around the dormitories and a gatehouse built to ensure student safety while children are at school. Additionally, laboratory equipment, school furniture, and equipment for the kitchen was purchased thanks to the support of a school here in Northern Ireland. A number of schools in Northern Ireland have been extremely supportive allowing the educational work of Charlene's Project in these communities to grow.

Additionally, technology within the school through the purchase of laptops for ICT and internet connection set-up in the building of Phase I has allowed videoconferencing between pupils in Uganda and pupils in Northern Ireland, an example of effective global learning. This technology has also enabled training for the teachers in Uganda and ongoing training with Pastors via zoom.

The end of this financial year saw money being sent out to begin work on another classroom block to allow for increased numbers expected in February 2024 at the start of the next academic year. We anticipate more expenditure on buildings in the next financial year as we complete the work of Phase 2 at Charlene Secondary School.

		
Chain Link fence and Gatehouse	Wall around the dormitories	Completion of the Dining Hall
		
Girls shower rooms	Boys dormitory completed	Boys Dorm with bunk beds and nets
		
New Laboratory equipment	Using new kitchen pans for cooking	Waiting in line for food at lunch

Charlene's Project

		
<p>New Laboratory equipment</p>	<p>Preparing the land for another classroom block</p>	<p>Laptops received to help teach ICT</p>
		
<p>Ongoing Teacher Training</p>	<p>Girls' Football Team at Charlene Secondary</p>	<p>Boys Football Team at Charlene Secondary</p>

SELF-SUSTAINABILITY AND TEACHER TRAINING

Once all the buildings are in place, the long-term vision for Charlene Secondary School is self-sustainability. Charlene Education Foundation and Charlene's Project have been working over the past year to champion the **goal of self-sustainability** with the Senior management of the school. Since February 2023 **training with the management and teachers at Charlene Secondary School has been ongoing fortnightly via ZOOM** covering positive school ethos, pastoral care, and creating an environment for success in and out of the classroom. This has been progressed through the purchase of a conferencing kit and camera that allows for better audio-visual connection during ZOOM meetings and trainings. Additionally, monthly meetings have been occurring between Charlene's Project and Charlene Education Foundation Trustees to ensure the self-sustainability and good running of Charlene Secondary School in these important foundational years. This has included moving the accounting processes onto QuickBooks and the training of management and the school's book-keeper on all aspects of school financial management. The Charlene Education Foundation Trustees have had time away on retreat to learn and reflect on ways the running of the school can be improved and ways that the school can generate additional income streams to become more self-sufficient in the future. One example of this was the purchase of seed and fertilizer to plant a maize crop in the school garden to help with feeding the students during their time at school.

MASINDI CLUSTER PRIMARY SCHOOLS

We continue to be committed to the 8 local primary schools around Charlene Secondary School that we affectionately call the Kiryandongo Cluster. There continues to be so many needs in each of these schools. Being a small organisation, we are unable to meet all of these needs; however, we hope to do some work in the future helping with teacher training in each of these primary schools and if we can secure funding, do needed work in the schools to help support the teachers and management who are doing an amazing job in very difficult situations. Their role in creating and promoting education in the community cannot be overstated.

SPONSORSHIP



We are so thankful for those who sponsor children in Destiny Christian High School, Kahara Primary and Youth Sport Uganda. Some of these children are now moving into employment or tertiary level courses. None of this would have been possible without the help of their sponsors. The long-term vision is that as Charlene Secondary School becomes established in the community, more children will be able to attend there, reducing the need for scholarships that have been used in the past to enable young people to receive a secondary education.

DIIKA HEALTH CENTRE

The ongoing development at Diika Health Centre is extremely exciting. This health centre provides medical care to all

Charlene's Project

the children in the schools and communities we work with. We have continued to provide medicines and management/logistical support through our Ugandan partner One World Health and it has been so encouraging to see the beginning of the building work of a new maternity ward here thanks to the support of a church partner. This will make a massive difference in the lives of women and their babies in this community. We have been working closely with local government officials and it is hoped with the building of this maternity ward that Diika will be upgraded in due course to a Level III Health Centre meaning it will receive more staffing, funding and resources.



CONCLUSION

Thank you so much to all who have made the work of the past year and the vision of a secondary school and improved healthcare access in this community possible through their prayers and their financial support. We are so thankful to God for all the work that is going on in Uganda and we are grateful to be able to do the small bit that we can as we work alongside our Ugandan partners.

Financial Review

The Trustees are once again very humbled and thankful for the support Charlene's Project continues to receive and the 2023 year has been no exception:

- Income levels have increased by 33% to £278,852;
- Expenditure of £315,936 has been incurred during this current financial year
- 95% of expenditure continues to be spent directly on project costs, with just 5% required for administration costs;
- Deficit of £37,085 as anticipated has been reported for the year.

The Trustees are very satisfied with the financial results for the year and aim to continue to build on Charlene's legacy.

Reserves Policy

The Trustees continue to monitor and update the reserves policy in order to establish the level of reserves that are required to continue to provide support and investment into all the projects for the next twelve months. Separately designated funds have been set up and are detailed in the notes to the Accounts.

Results and Dividends

At the end of the financial year the company has assets of £203,951 (2022 - £165,710) and liabilities of £75,665 (2022 - £601). The net assets of the company have decreased by £(37,085).

Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Charlene's Project subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Going Concern

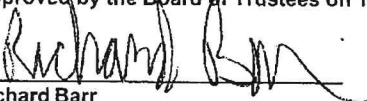
The trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the charity can continue its activities and the current year financial statements have been prepared on a going concern.

Public Benefit

The Charity has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the organisation's objectives and activities, as well as providing public benefit.

Charlene's Project

Approved by the Board of Trustees on 16 October 2023 and signed on its behalf by:


Richard Barr
Trustee

Charlene's Project
STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 August 2023

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company and otherwise comply with the Charities Act (Northern Ireland) 2008.

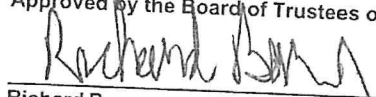
In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 16 October 2023 and signed on its behalf by:



Richard Barr
Trustee

Charlene's Project

Northern Ireland - Charity number 100589

Annual return

Charlene's Project

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF CHARLENE'S PROJECT

We have examined the financial statements of the company for the financial year ended 31 August 2023, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.

Respective responsibilities of trustees and examiner

The company's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008. The company's trustees consider that an audit is not required for this financial year under the Charities Act (Northern Ireland) 2008 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report

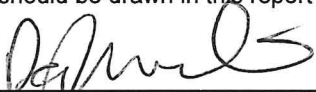
We have examined your company financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 63 of the Charities Act
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

We 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 financial statements to be reached.



DAILY PARK & COMPANY LTD

Chartered Accountants

4 Carnegie Street

Lurgan

Co. Armagh

BT66 6AS

Northern Ireland

Date: 16 October 2023