

Educate The Orphans

Northern Ireland · Charity number 102736

Details

Status Received

Registered 2015-08-10

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

Contact

Address 16 Fernmore Park
Bangor
BT19 6ed
BT19 6ED

Phone 07732802986

Email eto-ministries@outlook.com

Website www.eto-ministries.org

Activities

Purposes: The objects of the Charity are to promote the Christian religion, relieve poverty and advance education among poor, disadvantaged or orphaned children in the area of benefit and in particular: -to establish, maintain and equip an orphanage or orphanages in the area of benefit for such children; -promote religion through practical demonstrations of Christian Charity.

What the charity does: The prevention or relief of poverty, The advancement of education, The advancement of religion

How the charity works: Education/training, Medical/health/sickness, Overseas aid/famine relief, Relief of poverty, Religious activities

Who the charity helps: Adult training, Children (5-13 year olds), Older people, Overseas/developing countries, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£104,870	£101,325	£0	0

Trustees

Name	Role	Appointed
Hannah		
Mr John Lander		
Mr Kristopher Smyth		
Mr Robert Moffett		

Educate The Orphans

Northern Ireland - Charity number 102736

Accounts

WILLIAM WILSON



WILLIAM WILSON
Chartered Accountants

25 Shore Road
Holywood
BT18 9HX

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Educate The Orphans

Report and Accounts

31 December 2024

Charity registration number: 102736



ETO Ministries

Educate The Orphans

Report and accounts for the year ended 31 December 2024

Contents

	Page
Trustees' Annual Report	1
Statement of trustees' responsibilities	8
Independent Accountant's Report	9
<i>Funds Statements:-</i>	
Statement of Financial Activities	12
Statement of Financial Activities - Prior Year statement	13
Movements in funds	14
Balance sheet	15
Notes to the accounts	16

Educate The Orphans

Trustees' Annual Report for the year ended 31 December 2024

The Trustees present their Report and Accounts for the year ended 31 December 2024.

Reference and administrative details

The charity name

The legal name of the charity is:- Educate The Orphans

The charity is also known as, ETO Ministries

The charity's areas of operation and UK charitable registration

The charity is registered in Northern Ireland with the Charity Commission in Northern Ireland (CCNI) with charity number 102736

Legal structure of the charity

The charity is constituted as a an unincorporated charity, established by Trust Deed. The governing document of the charity is the Trust Deed establishing the charity.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

27 Neills Hill Park

Belfast

BT5 6FL

Web address www.eto-ministries.org

The Trustees in office on the date the report was approved were:-

Mr J Lander

Mr R Moffett

Mr K Smyth

The following persons served as Trustees during the year ended 31 December 2024 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

Educate The Orphans

Trustees' Annual Report for the year ended 31 December 2024

Objects and activities of the charity

The purposes of the charity as set out in its governing document

The purposes of the charity are to promote the Christian religion, relieve poverty, and advance education among poor, disadvantaged or orphaned children in the area of benefit and in particular:

- to promote religion through practical demonstrations of Christian charity.

The main activities undertaken in relation to those purposes during the year

Educate the Orphans is a small Christian charity working in Kenya with orphaned and needy children.

Our goals are primarily to feed, clothe and educate destitute children, with the emphasis mainly on education.

We have been active in Tharaka, Kenya since 1990 and in that time we have built and run seven schools which currently educate and feed over 3,000 children.

Educate the Orphans do not run an orphanage but instead we assist wider family circles to take the orphaned/needy children into their homes to give them a family upbringing, whilst Educate the Orphans shoulder the financial burden.

We operate a family orientated charity with sponsorship being our main source of funding, where the children are "adopted" by our donors. We encourage communication between our sponsors and the children.

Most of the children educated by Educate the Orphans are now fully employed - some of them as teachers, pastors, dressmakers, shoemakers, etc. with some even working for Educate the Orphans. Others are in the government, police and army and some work for the office for the President of Kenya including Shadrack (Chief Financial Officer for the county of Tharaka), Eluid (Deputy Governor of Tharaka) and John (a bishop in EPAC).

Educate The Orphans

Trustees' Annual Report for the year ended 31 December 2024

The main activities undertaken during the year to further the charity's purpose for the public benefit

We are happy to report that 2024 has been yet another very successful year, with many of our children excelling in their studies at schools, colleges, and universities. As usual we have put up on ETO website some of the photographs of the work completed this year and from our most recent trip to Tharaka (November 2024).

We are pleased to report the continued academic enhancement of our children in all our schools, in addition to life skills being taught on our 3 ETO farms: (Horticulture, Agriculture, and food production).

During the year we were able to expand the use of our new four (4) acre farm to grow fruit and vegetables and to teach and train many of our students how to grow their own food. The harvest from this shamba is helping this project to produce watermelons, onions and tomatoes amongst other crops with the excess being sold very cheaply to local communities to help the poor and needy. We are planning to cultivate a couple of acres to produce Paw-Paw trees, an excellent food source for our people. One fruit from a Paw-Paw tree we are told can feed four children.

During our trip in November the team of 5 visited several of our sites in Kenya, and were delighted to see for ourselves the continuing improvement of ETO's work with the orphaned and needy children of this barren area. We were especially blessed to open another rescue centre for trafficked boys.

Thanks to the amazing generosity of ETO sponsors and donors we were able to meet the needs of many hundreds of people, obeying the command of Jesus, "you feed them,". Due to this generosity we were able to send approximately £100,000 to Kenya this year. The ETO trustees, team and donors are satisfied that all elements of Public Benefit requirements are being met and adhered to.

Our solar driven clean water project at Kamathakame is continuing to bring much needed water from a large river to over 300 children and adults in an area which is usually extremely dry. We are also teaching sustainable food production and are pleased to announce another clean water project is currently in the progress of being completed at another rescue centre where there are 38 destitute children who were rescued from traffickers. We expect this project to be completed early in 2025.

Educate The Orphans

Trustees' Annual Report for the year ended 31 December 2024

Direct Benefits flowing from the purposes include:

- The provision of free education, such as the teaching of basic literacy, numeracy and life skills which can enable the beneficiaries to find employment in the future or, at a minimum, to be able to read and write, from nursery school up to and including secondary school, under the Kenyan Government curriculum. We also help support some students through technical college or university, where appropriate.
- This education also includes a greater understanding of the Christian faith.
- The teaching of agricultural and horticultural skills, which aid self-sufficiency and food production that also leads to health benefits.
- The direct provision of food and sustenance during periods of drought or famine. We have an ongoing policy that we will provide at least two (2) meals every day, for every child who attends any of our schools. The meals consist of a grain cereal, Sorghum porridge at breakfast time. Boiled maize/millet, chickpeas and beans, which is the staple diet of the local people, which now includes our home grown fresh fruits: watermelon, bananas, oranges, groundnuts, and mangoes (Sometimes a little meat is provided, when and where possible,)

Other direct health benefits through projects such as the provision of fresh water through our water treatment plant. The benefits can be demonstrated as tangible through the practical building and existence of 7 schools, a 10 bed maternity unit, a water treatment plant (and the supply of clean water to many hundreds of people from it) and through reports, photographs and other resources available at eto-ministries.org.

We fail to see how any harm could come to any of the children in any way by our work and we would not be involved in it if there were any chance of harm to any child with the beneficiaries from our work are orphaned and needy children, and some old/infirm people of Tharaka, Kenya.

There are positively no private benefits to any person/organization involved in or connected to the work of Educate the Orphans which are more than incidental; some Kenyan staffing is employed to look after the children in Kenya, helping to feed, teach and care for them. The payment of such staff is incidental to the fulfilment of the purposes. Otherwise, we are all volunteers and pay all of our own expenses. No fees are charged - we operate a completely free service to all our beneficiaries, who are all the neediest of children, and old people in the bush area of Tharaka, Kenya, who would have absolutely no chance of any kind of life without the help of Educate the Orphans.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Educate The Orphans

Trustees' Annual Report for the year ended 31 December 2024

The main achievements and performance of the charity during the year

During this year ETO continued to support needy and orphaned children through.

- feeding,
- clothing
- and educating.

We also extended our rescue centre for children rescued from people traffickers. This extension houses an additional 32 children in need.

We continued our famine relief program, which helps feed many destitute old people and in Dec 2024 we started the building of a gravity fed water system for the children living in the Iterguru children's home.

Our ETO Shambas (Farms) continue to produce well and help to protect us from rising food prices and aid our children eat a more balanced diet.

Fundraising activities during the year

ETO relies on the voluntary donations that it receives by way of standing orders and other sundry donations.

Educate the Orphans would like to thank all our supporters who: -

- Have been praying continuously for the work of ETO
- Donated to our various projects
- Volunteered with us by giving up their time.

The difference the charity's performance during the year has made to the beneficiaries of the charity and the wider society

The details of the positive impact the charity has made in the lives of the poor, disadvantaged or orphaned children in Tharaka, Kenya and to the wider society in that area can be found in the other sections of this report, namely:

- The main activities undertaken during the year to further the charity's purpose for the public benefit;
- The main achievements and performance of the charity during the year.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees

The charity recruits and appoints trustees with a range of skills, experience and knowledge in keeping with the pursuance of its objects.

Educate The Orphans

Trustees' Annual Report for the year ended 31 December 2024

Financial review

The charity's financial position at the end of the year ended 31 December 2024

The financial position of the charity at 31 December 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024	2023
	£	£
Net income/(expenditure)	3,545	(27,880)
Unrestricted Revenue Funds available for the general purposes of the charity	40,423	36,878
Total Funds	40,423	36,878

Financial review of the position at the reporting date, 31 December 2024

The trustees consider the financial performance of the charity during the year to be satisfactory.

Educate The Orphans

Trustees' Annual Report for the year ended 31 December 2024

Policies on reserves

The charity aims to hold an amount in reserves that is equivalent to the running costs for a year. As at 31 December 2024 the charity held £40,423 in reserves and this would be sufficient to run the charity for approximately five months based on current levels of expenditure. However, as very little of the running costs are fixed costs the reserves are deemed to be sufficient.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

William Wilson
Member of Chartered Accountants Ireland
25 Shore Road
Holywood
BT18 9HX

Educate The Orphans

Trustees' Annual Report for the year ended 31 December 2024

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities (Northern Ireland) Act 2008, as amended and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

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

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 6 October 2025.

Signed by:

C83EE9C8E452459...
Mr R Moffett
Trustee

WILLIAM WILSON



WILLIAM WILSON
Chartered Accountants

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Educate The Orphans

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 December 2024

I report on the financial statements of the charity on pages 12 to 21 for the year ended 31 December 2024 which have been prepared in accordance with the Charities (Northern Ireland) Act 2008, as amended (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), published by the Charity Commission in Northern Ireland (CCNI), effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 16.

Respective responsibilities of the Trustees and the Independent Examiner

As described on page 8, the charity's Trustees are responsible for the preparation of the accounts.

The Trustees consider that the audit requirement of 65(2) of The Charities (Northern Ireland) Act 2008, as amended (The Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under Section 65(3) of the Act;
- b) follow the procedures in the Directions to Independent Examiners made by the Charity Commission in Northern Ireland and;
- c) state whether particular matters have come to my attention.

WILLIAM WILSON



WILLIAM WILSON
Chartered Accountants

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Educate The Orphans

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 December 2024

Basis of Independent Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the Directions to Independent Examiners made by the Charity Commission in Northern Ireland, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity 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 you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

WILLIAM WILSON



WILLIAM WILSON
Chartered Accountants

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Educate The Orphans

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 December 2024

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that :-

This is a report in respect of an examination carried out under 65(3) of the Act and in accordance with Directions to Independent Examiners made by the Charity Commission in Northern Ireland which may be applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements :-

to keep accounting records in accordance with with Section 63 of The Charities (Northern Ireland) Act 2008, as amended;

when preparing accounts on an accruals basis, to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations setting out the form and content of charity accounts;

have been prepared in accordance with The Charities (Northern Ireland) Act 2008, as amended, and with the methods and principles set out in the FRS102 Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2016)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

Signed:-

William Wilson - Independent Examiner
Chartered Accountants Ireland

25 Shore Road
Holywood
BT18 9HX

This report was signed on 6 October 2025

Educate The Orphans

Statement of Financial Activities for the year ended 31 December 2024

Statement of Financial Activities for the year ended 31 December 2024

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	104,870	-	104,870	101,814
Expenditure on:					
Charitable activities	B2	101,325	-	101,325	129,694
Total expenditure	B	101,325	-	101,325	129,694
Net income/(expenditure) for the year		3,545	-	3,545	(27,880)
Net income after transfers	A-B-C	3,545	-	3,545	(27,880)
Net movement in funds		3,545	-	3,545	(27,880)
Reconciliation of funds:-					
Total funds brought forward		36,878	-	36,878	64,758
Total funds carried forward		40,423	-	40,423	36,878

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 16 to 21 form an integral part of these accounts.

Educate The Orphans

Statement of Financial Activities for the year ended 31 December 2024

	SORP Ref	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Income & Endowments from:				
Donations & Legacies	A1	101,814	-	101,814
Total income	A	<u>101,814</u>	<u>-</u>	<u>101,814</u>
Expenditure on:				
Charitable activities	B2	129,694	-	129,694
Total expenditure	B	<u>129,694</u>	<u>-</u>	<u>129,694</u>
Net expenditure for the year		(27,880)	-	(27,880)
Net income after transfers		<u>(27,880)</u>	<u>-</u>	<u>(27,880)</u>
Other recognised gains/(losses)		-	-	-
Net movement in funds		<u>(27,880)</u>	<u>-</u>	<u>(27,880)</u>
Reconciliation of funds:-	E			
Total funds brought forward		64,758	-	64,758
Total funds carried forward		<u>36,878</u>	<u>-</u>	<u>36,878</u>

All activities derive from continuing operations

Educate The Orphans - Resources applied in the year ended 31 December 2024 towards fixed assets for Charity use:-

	2024 £	2023 £
Funds generated in the year as detailed in the SOFA	3,545	(27,880)
Net resources available to fund charitable activities	<u>3,545</u>	<u>(27,880)</u>

The notes attached on pages 16 to 21 form an integral part of these accounts.

Educate The Orphans

Statement of Financial Activities for the year ended 31 December 2024

Movements in revenue and capital funds for the year ended 31 December 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	36,878	-	36,878	64,758
Recognised gains and losses before transfers	3,545	-	3,545	(27,880)
	40,423	-	40,423	36,878
Closing revenue funds	40,423	-	40,423	36,878

Summary of funds

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	40,423	-	40,423	36,878
Total funds	40,423	-	40,423	36,878

The notes attached on pages 16 to 21 form an integral part of these accounts.

Educate The Orphans

Balance Sheet as at 31 December 2024

	SORP Note Ref	2024 £	2023 £
Current assets	B		
Cash at bank and in hand	B4	42,223	38,678
Creditors: amounts falling due within one year	6 C1	<u>(1,800)</u>	<u>(1,800)</u>
Net current assets		40,423	36,878
The total net assets of the charity		<u>40,423</u>	<u>36,878</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Unrestricted Funds

Unrestricted Revenue Funds	9 D3	40,423	36,878
Total charity funds		<u>40,423</u>	<u>36,878</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

Signed by:

Mr Robert Moffett
C83EE9C6E452459...

Mr R Moffett

Trustee

Approved by the board of trustees on 6 October 2025

The notes attached on pages 16 to 21 form an integral part of these accounts.

Educate The Orphans

Notes to the Accounts for the year ended 31 December 2024

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), published by the Charity Commission in Northern Ireland (CCNI), effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Educate The Orphans

Notes to the Accounts for the year ended 31 December 2024

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 3.

Policies relating to assets, liabilities and provisions and other matters.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

3 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

Educate The Orphans

Notes to the Accounts for the year ended 31 December 2024

4 Staff costs and emoluments

There were no staff employed during the year ended 31 December 2024 (2023: nil)

5 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

6 Creditors: amounts falling due within one year	2024	2023
	£	£
Accruals	1,800	1,800
	<u>1,800</u>	<u>1,800</u>

7 Income and Expenditure account summary	2024	2023
	£	£
At 1 January 2024	36,878	64,758
Surplus/(loss) after tax for the year	3,545	(27,880)
At 31 December 2024	<u>40,423</u>	<u>36,878</u>

8 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2024	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	42,223	-	-	42,223
Current Liabilities	(1,800)	-	-	(1,800)
	<u>40,423</u>	<u>-</u>	<u>-</u>	<u>40,423</u>

At 1 January 2024	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	38,678	-	-	38,678
Current Liabilities	(1,800)	-	-	(1,800)
	<u>36,878</u>	<u>-</u>	<u>-</u>	<u>36,878</u>

Educate The Orphans

Notes to the Accounts for the year ended 31 December 2024

9 Change in total funds over the year as shown in Note 8 , analysed by individual funds

	Funds brought forward from 2023	Movement in funds in 2024	Transfers between funds in 2024	Funds carried forward to 2025
	£	See Note 10 £	See Note 0 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	36,878	3,545	-	40,423
Total unrestricted and designated funds	36,878	3,545	-	40,423
Total charity funds	36,878	3,545	-	40,423

10 Analysis of movements in funds over the year as shown in Note 9

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024	2024	2024	2024
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	104,870	(101,325)	-	3,545
	104,870	(101,325)	-	3,545

11 The purposes for which the funds as detailed in note 9 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

12 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity has unlimited joint and several liability for the debts of the charity.

Educate The Orphans

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

13 Donations and Legacies

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Donations and gifts from individuals				
Voluntary donations	114,494	-	114,494	120,281
Total donations and gifts from individuals	104,870	-	104,870	101,814
Total Donations and Legacies	A1 104,870	-	104,870	101,814

14 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Charitable activities	100,125	-	100,125	128,296
Total direct spending	B2a 100,125	-	100,125	128,296

15 Support costs for charitable activities

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Administrative overheads				
Sundry expenses	-	-	-	198
Total support costs	-	-	-	198

The basis of allocation of costs between activities is described under accounting policies

Educate The Orphans

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

16 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Independent Examiner's fees	1,200	-	1,200	1,200
Total Governance costs	1,200	-	1,200	1,200

17 Total Charitable expenditure

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Total direct spending	B2a 100,125	-	100,125	128,296
Total support costs	B2d -	-	-	198
Total Governance costs	B2e 1,200	-	1,200	1,200
Total charitable expenditure	B2 101,325	-	101,325	129,694

Educate The Orphans

Northern Ireland - Charity number 102736

Accounts

WILLIAM WILSON



WILLIAM WILSON
Chartered Accountants

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Educate The Orphans

Report and Accounts

31 December 2023

Charity registration number: 102736



ETO Ministries

Educate The Orphans

Report and accounts for the year ended 31 December 2023

Contents

	Page
Trustees' Annual Report	1
Statement of trustees' responsibilities	8
Independent Accountant's Report	9
<i>Funds Statements:-</i>	
Statement of Financial Activities	12
Statement of Financial Activities - Prior Year statement	13
Movements in funds	14
Balance sheet	15
Notes to the accounts	16

Educate The Orphans

Trustees' Annual Report for the year ended 31 December 2023

The Trustees present their Report and Accounts for the year ended 31 December 2023.

Reference and administrative details

The charity name

The legal name of the charity is:- Educate The Orphans

The charity is also known as, ETO Ministries

The charity's areas of operation and UK charitable registration

The charity is registered in Northern Ireland with the Charity Commission in Northern Ireland (CCNI) with charity number 102736

Legal structure of the charity

The charity is constituted as a an unincorporated charity, established by Trust Deed. The governing document of the charity is the Trust Deed establishing the charity.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

27 Neills Hill Park

Belfast

BT5 6FL

Web address www.eto-ministries.org

The Trustees in office on the date the report was approved were:-

Mr J Lander

Mr R Moffett

Mr K Smyth

The following persons served as Trustees during the year ended 31 December 2023 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

Educate The Orphans

Trustees' Annual Report for the year ended 31 December 2023

Objects and activities of the charity

The purposes of the charity as set out in its governing document

The purposes of the charity are to promote the Christian religion, relieve poverty, and advance education among poor, disadvantaged or orphaned children in the area of benefit and in particular:

- to promote religion through practical demonstrations of Christian charity.

The main activities undertaken in relation to those purposes during the year

Educate the Orphans is a small Christian charity working in Kenya with orphaned and needy children.

Our goals are primarily to feed, clothe and educate destitute children, with the emphasis mainly on education.

We have been active in Tharaka, Kenya since 1990 and in that time we have built and run seven schools which currently educate and feed over 3,000 children.

Educate the Orphans do not run an orphanage but instead we assist wider family circles to take the orphaned/needy children into their homes to give them a family upbringing, whilst Educate the Orphans shoulder the financial burden.

We operate a family orientated charity with sponsorship being our main source of funding, where the children are "adopted" by our donors. We encourage communication between our sponsors and the children.

Most of the children educated by Educate the Orphans are now fully employed - some of them as teachers, pastors, dressmakers, shoemakers, etc. with some even working for Educate the Orphans. Others are in the government, police and army and some work for the office for the President of Kenya including Shadrack (Chief Financial Officer for the county of Tharaka), Eluid (Deputy Governor of Tharaka) and John (a bishop in EPAC).

Educate The Orphans

Trustees' Annual Report for the year ended 31 December 2023

The main activities undertaken during the year to further the charity's purpose for the public benefit

2023 was a very difficult year for the Kenyan people due to sustained drought and high inflation, however we are pleased to report that thanks to God's provision ETO was once again able to feed, clothe and educate the poor and needy orphans of Tharaka, Kenya.

Many of our children continue to excel in their studies, at schools, colleges, and universities. Livingstone our ETO Kenyan director reported that, "all our ETO children received their school fees as per the budget and we had no case of drop out due to lack of school fees'.

We continue to publish photographs of former ETO children on our website, showing the prominent jobs and positions they now hold in industries which as in Business and Government.

Many of our children continue to learn horticulture and agriculture as part of their school studies on our two ETO Farms. This year we also purchased an additional 6 acres of land right beside our school in Mungana Anna which will be used for farming, increasing food production (to help us feed our children) and as an additional resource to continue to teach Horticulture, Agriculture and ETO's programme 'farming Gods way' to our children.

During this year we have been able to increase food production on our farms. This has helped to protect ETO from rising inflation and food costs while at the same time ensuring our children can eat a more balanced diet.

Thanks to the amazing generosity of ETO sponsors and donors we were able to meet the needs of many hundreds of people. Obeying Jesus's command that "you feed them." Having sent over £129,000 this year the ETO trustees are satisfied that all elements of Public Benefit requirements are being met and adhered to.

Educate The Orphans

Trustees' Annual Report for the year ended 31 December 2023

Direct Benefits flowing from the purposes include:

- The provision of free education, such as the teaching of basic literacy, numeracy and life skills which can enable the beneficiaries to find employment in the future or, at a minimum, to be able to read and write, from nursery school up to and including secondary school, under the Kenyan Government curriculum. We also help support some students through technical college or university, where appropriate.
- This education also includes a greater understanding of the Christian faith.
- The teaching of agricultural and horticultural skills, which aid self-sufficiency and food production that also leads to health benefits.
- The direct provision of food and sustenance during periods of drought or famine. We have an ongoing policy that we will provide at least two (2) meals every day, for every child who attends any of our schools. The meals consist of a grain cereal, Sorghum porridge at breakfast time. Boiled maize/millet, chickpeas and beans, which is the staple diet of the local people, which now includes our home grown fresh fruits: watermelon, bananas, oranges, groundnuts, and mangoes (Sometimes a little meat is provided, when and where possible.)

Other direct health benefits through projects such as the provision of fresh water through our water treatment plant. The benefits can be demonstrated as tangible through the practical building and existence of 7 schools, a 10 bed maternity unit, a water treatment plant (and the supply of clean water to many hundreds of people from it) and through reports, photographs and other resources available at eto-ministries.org as well as feedback from those who have visited the work in Kenya.

We fail to see how any harm could come to any of the children in any way by our work and we would not be involved in it if there were any chance of harm to any child with the beneficiaries from our work are orphaned and needy children, and some old/infirm people of Tharaka, Kenya.

There are positively no private benefits to any person/organization involved in or connected to the work of Educate the Orphans which are more than incidental; some Kenyan staffing is employed to look after the children in Kenya, helping to feed, teach and care for them. The payment of such staff is incidental to the fulfilment of the purposes. Otherwise, we are all volunteers and pay all of our own expenses. No fees are charged - we operate a completely free service to all our beneficiaries, who are all the neediest of children, and old people in the bush area of Tharaka, Kenya, who would have absolutely no chance of any kind of life without the help of Educate the Orphans.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Educate The Orphans

Trustees' Annual Report for the year ended 31 December 2023

The main achievements and performance of the charity during the year

In 2023 ETO again had another successful year, meeting our call to feed, clothe and educate the poor and needy orphans of Tharaka, Kenya.

We would like to express our gratitude to all who participated and donated time or money to help Educate the Orphans.

During this year ETO has undertaken a number of additional projects, listed below.

- We repaired and better secured the solar panel pump at Kamathakame, which had been damaged by a hippopotamus.
- We bought new clothing for the orphan children (and the lady who looks after them) at Itugururu.
- We bought an additional 6 acres of land at Munguna Anna school to be used as farming land to produce additional food and to continue teaching our Children horticulture and agriculture skills, including ETOs programme 'farming Gods way'.

Famine relief

One of our most important programs is our Famine relief programme where we have undertaken to feed many hundreds of destitute old people. Due to the continued famine and drought in Kenya the need for this programme only grows.

In 2023 ETO continued this programme and distributed food to those old people in need.

Our ETO Shambas (Farms)

We are pleased to report that both ETO Farms are still producing well. During 2023 we successfully increased the level of food production on these farms which has helped our children eat a more balanced diet. These farms continue to help us mitigate rising food prices while still feeding our children.

Fundraising activities during the year

ETO relies on the voluntary donations that it receives by way of standing orders and other sundry donations.

In addition to this we also held a book launch for Bobby Moffett autobiography, 'a man the colour of meat', which includes his testimony of how ETO was founded. All proceeds from the sales of this book went directly to ETO raising over £4,000. We would like to say a big thank you to everyone who purchased, donated at or after this event and pray his book would be a blessing to you as you read about Gods works in Kenya. We thank Him for his continuing provision and blessing over ETO.

Thanks be to God for his continuing provision and blessing over ETO Kenya.
Educate the Orphans would like to thank all our supporters who: -

- Have been praying continuously for the work of ETO
- Donated to our various projects
- Volunteered with us by giving up their time.

Educate The Orphans

Trustees' Annual Report for the year ended 31 December 2023

The difference the charity's performance during the year has made to the beneficiaries of the charity and the wider society

The details of the positive impact the charity has made in the lives of the poor, disadvantaged or orphaned children in Tharaka, Kenya and to the wider society in that area can be found in the other sections of this report, namely:

- The main activities undertaken during the year to further the charity's purpose for the public benefit;
- The main achievements and performance of the charity during the year.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees

The charity recruits and appoints trustees with a range of skills, experience and knowledge in keeping with the pursuance of its objects.

Financial review

The charity's financial position at the end of the year ended 31 December 2023

The financial position of the charity at 31 December 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023 £	2022 £
Net expenditure	(27,880)	(48,053)
Unrestricted Revenue Funds available for the general purposes of the charity	36,878	64,758
Total Funds	<u>36,878</u>	<u>64,758</u>

Financial review of the position at the reporting date, 31 December 2023

The trustees consider the financial performance of the charity during the year to be satisfactory.

Educate The Orphans

Trustees' Annual Report for the year ended 31 December 2023

Policies on reserves

The charity aims to hold an amount in reserves that is equivalent to the running costs for a year. As at 31 December 2023 the charity held £36,878 in reserves and this would be sufficient to run the charity for approximately five months based on current levels of expenditure. However, as very little of the running costs are fixed costs the reserves are deemed to be sufficient.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

William Wilson
Member of Chartered Accountants Ireland
25 Shore Road
Holywood
BT18 9HX

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities (Northern Ireland) Act 2008, as amended and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

Educate The Orphans

Trustees' Annual Report for the year ended 31 December 2023

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

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

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 3 June 2024.

Mr R Moffett
Trustee





Educate The Orphans

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 December 2023

I report on the financial statements of the charity on pages 12 to 21 for the year ended 31 December 2023 which have been prepared in accordance with the Charities (Northern Ireland) Act 2008, as amended (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), published by the Charity Commission in Northern Ireland (CCNI), effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 16.

Respective responsibilities of the Trustees and the Independent Examiner

As described on page 8, the charity's Trustees are responsible for the preparation of the accounts.

The Trustees consider that the audit requirement of 65(2) of The Charities (Northern Ireland) Act 2008, as amended (The Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under Section 65(3) of the Act;
- b) follow the procedures in the Directions to Independent Examiners made by the Charity Commission in Northern Ireland and;
- c) state whether particular matters have come to my attention.

WILLIAM WILSON



WILLIAM WILSON
Chartered Accountants

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Educate The Orphans

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 December 2023

Basis of Independent Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the Directions to Independent Examiners made by the Charity Commission in Northern Ireland, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity 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 you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

WILLIAM WILSON



WILLIAM WILSON
Chartered Accountants

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Educate The Orphans

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 December 2023

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that :-

This is a report in respect of an examination carried out under 65(3) of the Act and in accordance with Directions to Independent Examiners made by the Charity Commission in Northern Ireland which may be applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements :-

to keep accounting records in accordance with with Section 63 of The Charities (Northern Ireland) Act 2008, as amended;

when preparing accounts on an accruals basis, to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations setting out the form and content of charity accounts;

have been prepared in accordance with The Charities (Northern Ireland) Act 2008, as amended. and with the methods and principles set out in the FRS102 Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2018)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

Signed:-

William Wilson - Independent Examiner
Chartered Accountants Ireland

25 Shore Road
Holywood
BT18 9HX

This report was signed on 3 June 2024

Educate The Orphans

Statement of Financial Activities for the year ended 31 December 2023

Statement of Financial Activities for the year ended 31 December 2023

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023 £	2023 £	2023 £	2022 £
Income & Endowments from:					
Donations & Legacies	A1	101,814	-	101,814	114,494
Expenditure on:					
Charitable activities	B2	129,694	-	129,694	162,547
Total expenditure	B	129,694	-	129,694	162,547
Net income/(expenditure) for the year		(27,880)	-	(27,880)	(48,053)
Net income after transfers	A-B-C	(27,880)	-	(27,880)	(48,053)
Net movement in funds		(27,880)	-	(27,880)	(48,053)
Reconciliation of funds:-					
	E				
Total funds brought forward		64,758	-	64,758	112,811
Total funds carried forward		36,878	-	36,878	64,758

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 16 to 21 form an integral part of these accounts.

Educate The Orphans

Statement of Financial Activities for the year ended 31 December 2023

	SORP Ref	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Income & Endowments from:				
Donations & Legacies	A1	120,281	-	114,494
Total income	A	<u>120,281</u>	<u>-</u>	<u>114,494</u>
Expenditure on:				
Charitable activities	B2	148,556	-	162,547
Total expenditure	B	<u>148,556</u>	<u>-</u>	<u>162,547</u>
Net expenditure for the year		(28,275)	-	(48,053)
Net income after transfers		<u>(28,275)</u>	<u>-</u>	<u>(48,053)</u>
Other recognised gains/(losses)		-	-	-
Net movement in funds		<u>(28,275)</u>	<u>-</u>	<u>(48,053)</u>
Reconciliation of funds:-	E			
Total funds brought forward		112,811	-	112,811
Total funds carried forward		<u>84,536</u>	<u>-</u>	<u>64,758</u>

All activities derive from continuing operations

Educate The Orphans - Resources applied in the year ended 31 December 2023 towards fixed assets for Charity use:-

	2023 £	2022 £
Funds generated in the year as detailed in the SOFA	<u>(27,880)</u>	<u>(48,053)</u>
Net resources available to fund charitable activities	<u>(27,880)</u>	<u>(48,053)</u>

The notes attached on pages 16 to 21 form an integral part of these accounts.

Educate The Orphans

Statement of Financial Activities for the year ended 31 December 2023

Movements in revenue and capital funds for the year ended 31 December 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	64,758	-	64,758	112,811
Recognised gains and losses before transfers	(27,880)	-	(27,880)	(48,053)
	36,878	-	36,878	64,758
Closing revenue funds	36,878	-	36,878	64,758

Summary of funds

	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	36,878	-	36,878	64,758
Total funds	36,878	-	36,878	64,758

The notes attached on pages 16 to 21 form an integral part of these accounts.

Educate The Orphans

Balance Sheet as at 31 December 2023

	SORP Note Ref	2023 £	2022 £
Current assets			
Cash at bank and in hand	B B4	38,678	66,558
Creditors: amounts falling due within one year	6 C1	<u>(1,800)</u>	<u>(1,800)</u>
Net current assets		<u>36,878</u>	<u>64,758</u>
The total net assets of the charity		<u>36,878</u>	<u>64,758</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Unrestricted Funds

Unrestricted Revenue Funds	9 D3	36,878	64,758
Total charity funds		<u>36,878</u>	<u>64,758</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

Mr R Moffett
Trustee



Approved by the board of trustees on 3 June 2024

The notes attached on pages 16 to 21 form an integral part of these accounts.

Educate The Orphans

Notes to the Accounts for the year ended 31 December 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), published by the Charity Commission in Northern Ireland (CCNI) , effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Educate The Orphans

Notes to the Accounts for the year ended 31 December 2023

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 3.

Policies relating to assets, liabilities and provisions and other matters.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

3 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

Educate The Orphans

Notes to the Accounts for the year ended 31 December 2023

4 Staff costs and emoluments

There were no staff employed during the year ended 31 December 2023 (2022: nil)

5 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

6 Creditors: amounts falling due within one year	2023	2022
	£	£
Accruals	1,800	1,800
	<u>1,800</u>	<u>1,800</u>

7 Income and Expenditure account summary	2023	2022
	£	£
At 1 January 2023	64,758	112,811
Loss after tax for the year	(27,880)	(48,053)
At 31 December 2023	<u>36,878</u>	<u>64,758</u>

8 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2023	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	38,678	-	-	38,678
Current Liabilities	(1,800)	-	-	(1,800)
	<u>36,878</u>	<u>-</u>	<u>-</u>	<u>36,878</u>

At 1 January 2023	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	66,558	-	-	66,558
Current Liabilities	(1,800)	-	-	(1,800)
	<u>64,758</u>	<u>-</u>	<u>-</u>	<u>64,758</u>

Educate The Orphans

Notes to the Accounts for the year ended 31 December 2023

9 Change in total funds over the year as shown in Note 8 , analysed by individual funds

	Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024
	£	See Note 10 £	See Note 0 £	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	64,758	(27,880)	-	36,878
Total unrestricted and designated funds	64,758	(27,880)	-	36,878
Total charity funds	64,758	(27,880)	-	36,878

10 Analysis of movements in funds over the year as shown in Note 9

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023 £	2023 £	2023 £	2023 £
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	101,814	(129,694)	-	(27,880)
	101,814	(129,694)	-	(27,880)

11 The purposes for which the funds as detailed in note 9 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

12 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity has unlimited joint and several liability for the debts of the charity.

Educate The Orphans

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

13 Donations and Legacies

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Donations and gifts from individuals				
Voluntary donations	114,494	-	114,494	120,281
Total donations and gifts from individuals	101,814	-	101,814	114,494
Total Donations and Legacies	A1 101,814	-	101,814	114,494

14 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Charitable activities	128,296	-	128,296	159,700
Total direct spending	B2a 128,296	-	128,296	159,700

15 Support costs for charitable activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Administrative overheads				
Sundry expenses	198	-	198	275
Travel	-	-	-	262
Financial costs				
Bank charges	-	-	-	1,110
Total support costs	198	-	198	1,647

The basis of allocation of costs between activities is described under accounting policies

Educate The Orphans

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

16 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Independent Examiner's fees	1,200	-	1,200	1,200
Total Governance costs	1,200	-	1,200	1,200

17 Total Charitable expenditure

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Total direct spending	B2a 128,296	-	128,296	159,700
Total support costs	B2d 198	-	198	1,647
Total Governance costs	B2e 1,200	-	1,200	1,200
Total charitable expenditure	B2 129,694	-	129,694	162,547

Educate The Orphans

Northern Ireland - Charity number 102736

Annual report

Educate The Orphans

Trustees' Annual Report for the year ended 31 December 2023

The Trustees present their Report and Accounts for the year ended 31 December 2023.

Reference and administrative details

The charity name

The legal name of the charity is:- Educate The Orphans

The charity is also known as, ETO Ministries

The charity's areas of operation and UK charitable registration

The charity is registered in Northern Ireland with the Charity Commission in Northern Ireland (CCNI) with charity number 102736

Legal structure of the charity

The charity is constituted as a an unincorporated charity, established by Trust Deed. The governing document of the charity is the Trust Deed establishing the charity.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

27 Neills Hill Park

Belfast

BT5 6FL

Web address www.eto-ministries.org

The Trustees in office on the date the report was approved were:-

Mr J Lander

Mr R Moffett

Mr K Smyth

The following persons served as Trustees during the year ended 31 December 2023 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

Educate The Orphans

Trustees' Annual Report for the year ended 31 December 2023

Objects and activities of the charity

The purposes of the charity as set out in its governing document

The purposes of the charity are to promote the Christian religion, relieve poverty, and advance education among poor, disadvantaged or orphaned children in the area of benefit and in particular:

- to promote religion through practical demonstrations of Christian charity.

The main activities undertaken in relation to those purposes during the year

Educate the Orphans is a small Christian charity working in Kenya with orphaned and needy children.

Our goals are primarily to feed, clothe and educate destitute children, with the emphasis mainly on education.

We have been active in Tharaka, Kenya since 1990 and in that time we have built and run seven schools which currently educate and feed over 3,000 children.

Educate the Orphans do not run an orphanage but instead we assist wider family circles to take the orphaned/needy children into their homes to give them a family upbringing, whilst Educate the Orphans shoulder the financial burden.

We operate a family orientated charity with sponsorship being our main source of funding, where the children are "adopted" by our donors. We encourage communication between our sponsors and the children.

Most of the children educated by Educate the Orphans are now fully employed - some of them as teachers, pastors, dressmakers, shoemakers, etc. with some even working for Educate the Orphans. Others are in the government, police and army and some work for the office for the President of Kenya including Shadrack (Chief Financial Officer for the county of Tharaka), Eluid (Deputy Governor of Tharaka) and John (a bishop in EPAC).

Educate The Orphans

Trustees' Annual Report for the year ended 31 December 2023

The main activities undertaken during the year to further the charity's purpose for the public benefit

2023 was a very difficult year for the Kenyan people due to sustained drought and high inflation, however we are pleased to report that thanks to God's provision ETO was once again able to feed, clothe and educate the poor and needy orphans of Tharaka, Kenya.

Many of our children continue to excel in their studies, at schools, colleges, and universities. Livingstone our ETO Kenyan director reported that, "all our ETO children received their school fees as per the budget and we had no case of drop out due to lack of school fees'.

We continue to publish photographs of former ETO children on our website, showing the prominent jobs and positions they now hold in industries which as in Business and Government.

Many of our children continue to learn horticulture and agriculture as part of their school studies on our two ETO Farms. This year we also purchased an additional 6 acres of land right beside our school in Mungana Anna which will be used for farming, increasing food production (to help us feed our children) and as an additional resource to continue to teach Horticulture, Agriculture and ETO's programme 'farming Gods way' to our children.

During this year we have been able to increase food production on our farms. This has helped to protect ETO from rising inflation and food costs while at the same time ensuring our children can eat a more balanced diet.

Thanks to the amazing generosity of ETO sponsors and donors we were able to meet the needs of many hundreds of people. Obeying Jesus's command that "you feed them." Having sent over £129,000 this year the ETO trustees are satisfied that all elements of Public Benefit requirements are being met and adhered to.

Educate The Orphans

Trustees' Annual Report for the year ended 31 December 2023

Direct Benefits flowing from the purposes include:

- The provision of free education, such as the teaching of basic literacy, numeracy and life skills which can enable the beneficiaries to find employment in the future or, at a minimum, to be able to read and write, from nursery school up to and including secondary school, under the Kenyan Government curriculum. We also help support some students through technical college or university, where appropriate.
- This education also includes a greater understanding of the Christian faith.
- The teaching of agricultural and horticultural skills, which aid self-sufficiency and food production that also leads to health benefits.
- The direct provision of food and sustenance during periods of drought or famine. We have an ongoing policy that we will provide at least two (2) meals every day, for every child who attends any of our schools. The meals consist of a grain cereal, Sorghum porridge at breakfast time. Boiled maize/millet, chickpeas and beans, which is the staple diet of the local people, which now includes our home grown fresh fruits: watermelon, bananas, oranges, groundnuts, and mangoes (Sometimes a little meat is provided, when and where possible.)

Other direct health benefits through projects such as the provision of fresh water through our water treatment plant. The benefits can be demonstrated as tangible through the practical building and existence of 7 schools, a 10 bed maternity unit, a water treatment plant (and the supply of clean water to many hundreds of people from it) and through reports, photographs and other resources available at eto-ministries.org as well as feedback from those who have visited the work in Kenya.

We fail to see how any harm could come to any of the children in any way by our work and we would not be involved in it if there were any chance of harm to any child with the beneficiaries from our work are orphaned and needy children, and some old/infirm people of Tharaka, Kenya.

There are positively no private benefits to any person/organization involved in or connected to the work of Educate the Orphans which are more than incidental; some Kenyan staffing is employed to look after the children in Kenya, helping to feed, teach and care for them. The payment of such staff is incidental to the fulfilment of the purposes. Otherwise, we are all volunteers and pay all of our own expenses. No fees are charged - we operate a completely free service to all our beneficiaries, who are all the neediest of children, and old people in the bush area of Tharaka, Kenya, who would have absolutely no chance of any kind of life without the help of Educate the Orphans.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Educate The Orphans

Trustees' Annual Report for the year ended 31 December 2023

The main achievements and performance of the charity during the year

In 2023 ETO again had another successful year, meeting our call to feed, clothe and educate the poor and needy orphans of Tharaka, Kenya.

We would like to express our gratitude to all who participated and donated time or money to help Educate the Orphans.

During this year ETO has undertaken a number of additional projects, listed below.

- We repaired and better secured the solar panel pump at Kamathakame, which had been damaged by a hippopotamus.
- We bought new clothing for the orphan children (and the lady who looks after them) at Itugururu.
- We bought an additional 6 acres of land at Munguna Anna school to be used as farming land to produce additional food and to continue teaching our Children horticulture and agriculture skills, including ETOs programme 'farming Gods way'.

Famine relief

One of our most important programs is our Famine relief programme where we have undertaken to feed many hundreds of destitute old people. Due to the continued famine and drought in Kenya the need for this programme only grows.

In 2023 ETO continued this programme and distributed food to those old people in need.

Our ETO Shambas (Farms)

We are pleased to report that both ETO Farms are still producing well. During 2023 we successfully increased the level of food production on these farms which has helped our children eat a more balanced diet. These farms continue to help us mitigate rising food prices while still feeding our children.

Fundraising activities during the year

ETO relies on the voluntary donations that it receives by way of standing orders and other sundry donations.

In addition to this we also held a book launch for Bobby Moffett autobiography, 'a man the colour of meat', which includes his testimony of how ETO was founded. All proceeds from the sales of this book went directly to ETO raising over £4,000. We would like to say a big thank you to everyone who purchased, donated at or after this event and pray his book would be a blessing to you as you read about Gods works in Kenya. We thank Him for his continuing provision and blessing over ETO.

Thanks be to God for his continuing provision and blessing over ETO Kenya.

Educate the Orphans would like to thank all our supporters who: -

- Have been praying continuously for the work of ETO
- Donated to our various projects
- Volunteered with us by giving up their time.

Educate The Orphans

Trustees' Annual Report for the year ended 31 December 2023

The difference the charity's performance during the year has made to the beneficiaries of the charity and the wider society

The details of the positive impact the charity has made in the lives of the poor, disadvantaged or orphaned children in Tharaka, Kenya and to the wider society in that area can be found in the other sections of this report, namely:

- The main activities undertaken during the year to further the charity's purpose for the public benefit;
- The main achievements and performance of the charity during the year.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees

The charity recruits and appoints trustees with a range of skills, experience and knowledge in keeping with the pursuance of its objects.

Financial review

The charity's financial position at the end of the year ended 31 December 2023

The financial position of the charity at 31 December 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net expenditure	(27,880)	(48,053)
Unrestricted Revenue Funds available for the general purposes of the charity	36,878	64,758
Total Funds	36,878	64,758

Financial review of the position at the reporting date, 31 December 2023

The trustees consider the financial performance of the charity during the year to be satisfactory.

Educate The Orphans

Trustees' Annual Report for the year ended 31 December 2023

Policies on reserves

The charity aims to hold an amount in reserves that is equivalent to the running costs for a year. As at 31 December 2023 the charity held £36,878 in reserves and this would be sufficient to run the charity for approximately five months based on current levels of expenditure. However, as very little of the running costs are fixed costs the reserves are deemed to be sufficient.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

William Wilson
Member of Chartered Accountants Ireland
25 Shore Road
Holywood
BT18 9HX

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities (Northern Ireland) Act 2008, as amended and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

Educate The Orphans

Trustees' Annual Report for the year ended 31 December 2023

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

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

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 3 June 2024.

Mr R Moffett
Trustee



Educate The Orphans

Northern Ireland - Charity number 102736

Annual return

WILLIAM WILSON



WILLIAM WILSON
Chartered Accountants

25 Shore Road
Holywood
BT 18 9HX

+44 (0) 28 9592 0240
www.wwaccountancy.com

Educate The Orphans

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 December 2023

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that :-

This is a report in respect of an examination carried out under 65(3) of the Act and in accordance with Directions to Independent Examiners made by the Charity Commission in Northern Ireland which may be applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements :-

to keep accounting records in accordance with with Section 63 of The Charities (Northern Ireland) Act 2008, as amended;

when preparing accounts on an accruals basis, to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations setting out the form and content of charity accounts;

have been prepared in accordance with The Charities (Northern Ireland) Act 2008, as amended. and with the methods and principles set out in the FRS102 Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2016)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

Signed:-

William Wilson - Independent Examiner
Chartered Accountants Ireland

25 Shore Road
Holywood
BT18 9HX

This report was signed on 3 June 2024

Educate The Orphans

Northern Ireland - Charity number 102736

Accounts

WILLIAM WILSON



WILLIAM WILSON
Chartered Accountants

25 Shore Road
Holywood
BT18 9HX

+44 (0) 28 9592 0240
www.wwaccountancy.com

Educate The Orphans

Report and Accounts

31 December 2022

Charity registration number: 102736



ETO Ministries

Educate The Orphans

Report and accounts for the year ended 31 December 2022

Contents

	Page
Trustees' Annual Report	1
Statement of trustees' responsibilities	8
Independent Accountant's Report	9
<i>Funds Statements:-</i>	
Statement of Financial Activities	12
Statement of Financial Activities - Prior Year statement	13
Movements in funds	14
Balance sheet	15
Notes to the accounts	16

Educate The Orphans

Trustees' Annual Report for the year ended 31 December 2022

The Trustees present their Report and Accounts for the year ended 31 December 2022.

Reference and administrative details

The charity name

The legal name of the charity is:- Educate The Orphans

The charity is also known as, ETO Ministries

The charity's areas of operation and UK charitable registration

The charity is registered in Northern Ireland with the Charity Commission in Northern Ireland (CCNI) with charity number 102736

Legal structure of the charity

The charity is constituted as a an unincorporated charity, established by Trust Deed. The governing document of the charity is the Trust Deed establishing the charity.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

27 Neills Hill Park

Belfast

BT5 6FL

Web address www.eto-ministries.org

The Trustees in office on the date the report was approved were:-

Mr J Lander

Mr R Moffett

Mr K Smyth

The following persons served as Trustees during the year ended 31 December 2022 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

Educate The Orphans

Trustees' Annual Report for the year ended 31 December 2022

Objects and activities of the charity

The purposes of the charity as set out in its governing document

The purposes of the charity are to promote the Christian religion, relieve poverty, and advance education among poor, disadvantaged or orphaned children in the area of benefit and in particular:

- to establish, maintain and equip an orphanage or orphanages in the area of benefit for such children;
- to promote religion through practical demonstrations of Christian charity.

The main activities undertaken in relation to those purposes during the year

Educate the Orphans is a small Christian charity working in Kenya with orphaned and needy children.

Our goals are primarily to feed, clothe and educate destitute children, with the emphasis mainly on education.

We have been active in Tharaka, Kenya since 1990 and in that time we have built and run seven schools which currently educate and feed over 3,000 children.

Educate the Orphans do not run an orphanage but instead we assist wider family circles to take the orphaned/needy children into their homes to give them a family upbringing, whilst Educate the Orphans shoulder the financial burden.

We operate a family orientated charity with sponsorship being our main source of funding, where the children are "adopted" by our donors. We encourage communication between our sponsors and the children.

Most of the children educated by Educate the Orphans are now fully employed - some of them as teachers, pastors, dressmakers, shoemakers, etc. with some even working for Educate the Orphans. Others are in the government, police and army and some work for the office for the President of Kenya including Shadrack (Chief Financial Officer for the county of Tharaka), Eluid (Deputy Governor of Tharaka) and John (a bishop in EPAC).

Educate The Orphans

Trustees' Annual Report for the year ended 31 December 2022

The main activities undertaken during the year to further the charity's purpose for the public benefit

We are happy to report that 2022 has been another successful year, with many of our children excelling in their studies at schools, colleges, and universities. We have put up on ETO website some of the photographs of former ETO children, showing some of the prominent positions in Business and Government that they have achieved! Many children still being taught on our 2 ETO farms: Horticulture and Agriculture!

During the year we were able to use our new four (4) acre farm to grow fruit and vegetables and also to teach and train many of our students about growing their own food, and thanks to a generous friend, we were also able to purchase a generator and enough piping to instal a drip feed water system, now in full operation enabling this new project to be self-sufficient!

Thanks to the amazing generosity of ETO sponsors and donors we were able to meet the needs of many hundreds of people, obeying the command of Jesus "you feed them." Having sent over £157,000 this year the ETO trustees are satisfied that all two elements of Public Benefit requirements are being met and adhered to.

We also completed a new Solar driven, clean water Project for one of our primary schools at Kamathakame, bringing much needed water from a large river to over 300 children and adults at yet another extremely dry area, where we are also teaching sustainable food production.

Direct Benefits flowing from the purposes include:

- The provision of free education, such as the teaching of basic literacy, numeracy and life skills which can enable the beneficiaries to find employment in the future or, at a minimum, to be able to read and write, from nursery school up to and including secondary school, under the Kenyan Government curriculum. We also help support some students through technical college or university, where appropriate.
- This education also includes a greater understanding of the Christian faith.
- The teaching of agricultural and horticultural skills, which aid self-sufficiency and food production that also leads to health benefits.
- The direct provision of food and sustenance during periods of drought or famine. We have an ongoing policy that we will provide at least two (2) meals every day, for every child who attends any of our schools. The meals consist of a grain cereal, Sorghum porridge at breakfast time. Boiled maize/millet, chickpeas and beans, which is the staple diet of the local people, which now includes our home grown fresh fruits: watermelon, bananas, oranges, groundnuts, and mangoes (Sometimes a little meat is provided, when and where possible,)

Other direct health benefits through projects such as the provision of fresh water through our water treatment plant. The benefits can be demonstrated as tangible through the practical building and existence of 7 schools, a 10 bed maternity unit, a water treatment plant (and the supply of clean water to many hundreds of people from it) and through reports, photographs and other resources available at eto-ministries.org as well as feedback from those who have visited the work in Kenya.

Educate The Orphans

Trustees' Annual Report for the year ended 31 December 2022

We fail to see how any harm could come to any of the children in any way by our work and we would not be involved in it if there were any chance of harm to any child with the beneficiaries from our work are orphaned and needy children, and some old/infirm people of Tharaka, Kenya.

There are positively no private benefits to any person/organization involved in or connected to the work of Educate the Orphans which are more than incidental; some Kenyan staffing is employed to look after the children in Kenya, helping to feed, teach and care for them. The payment of such staff is incidental to the fulfilment of the purposes. Otherwise, we are all volunteers and pay all of our own expenses. No fees are charged - we operate a completely free service to all our beneficiaries, who are all the neediest of children, and old people in the bush area of Tharaka, Kenya, who would have absolutely no chance of any kind of life without the help of Educate the Orphans.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year

In 2022 ETO again had another successfully year, meeting our call to feed, clothe and educate the poor and needy orphans of Tharaka, Kenya.

We would like to express our gratitude to all who participated and donated time or money to help Educate the Orphans.

During this year ETO has undertaken a number of additional projects, listed below.

- The completion of new classrooms and Power Lines at our Muguna Anna school.
- Updating the school bus.
- The purchase of a new solar panel pump for the water programme at Kamathakame
- The purchase of a new generator for our new 4-acre shamba/farm at Ithuguri.
- We also had to replace the roof at our mission house in Kaguma.

Our children continue to excel in their studies at schools, colleges and universities. The website continues to show photographs of former ETO children and some of the prominent positions they hold in business and government.

Many children are still being taught horticulture and agriculture skills on our ETO farm.

Famine relief

One of our most important programs is our Famine relief programme where we have undertaken to feed many hundreds of destitute old people. Due to the continued famine and drought in Kenya the need for this programme only grows.

Traditionally the Kenyan people rely on the rain they receive from 2 rainy seasons, however over the last few years there has been little to no rain. The lack of rain has had a devastating effect on the Kenyan people resulting in famine across much of Kenya.

As we reported last year food Inflation continues to be a major issue. A 1kg bag of Maize which is the staple food for most people in Kenya would have cost 14p in 2015, 70p in 2019. It now costs 96p in 2022.

In November 2022. A team of 6 ETO volunteers travelled to Keyna and distributed much need food aid to those most vulnerable.

Educate The Orphans

Trustees' Annual Report for the year ended 31 December 2022

Our ETO Shambas (Farms) at Ruungu and Ithuguri

We are also pleased to report that both ETO Farms are still producing well, with the results that we were able to share crops of fresh fruit and vegetables with our own children and sixteen other schools in our vicinity.

Our two cows are producing enough milk each day to provide Muguna-anna nursery and primary school kids a cup of milk each day.

Many of our older sixth former pupils are being taught on ETO farms how to grow their own food, "Farming Gods Way."

These farms help us to mitigate the rising food prices while still feeding our children.

The purchase of a pump generator at Ithuguri also allowed us to better utilize the water source at the bottom of the shamba helping to increase our yield.

Clean Water Project

Before ETO the Tharaka people got their water from seep holes and dirty ponds that were frequently visited by animals. Drinking this contaminated water can bring various diseases and death. ETO therefore decided to build a water treatment plant to bring clean fresh water.

In order to bring fresh water to Tharaka the water would have to travel 40 Kilometres from Mount Kenya. ETO built a water treatment plant approx. 26 Kilometres from Mount Kenya. This treatment centre now provides access to clean water for approx. 60,000 people.

We also build and provide large storage tanks as well as containers to the people.

ETO Pastor Training Programme

In Nov 2022 we held a Pastor's training seminar at our church in Kaguma with a number of our ETO Pastors in attendance.

These Pastors are continuing to take the Gospel to remote areas as well as towns.

Building Programmes

ETO, in conjunction with some former students have built a number of new classrooms at our school in Muguna Anna. These classrooms are being used for the new COMPETENCE BASED CURRICULUM, as instructed by the Kenyan Government.

Fundraising activities during the year

ETO relies on the voluntary donations that it receives by way of standing orders and other sundry donations. In addition to these we held one fundraising event, a coffee morning in Christian Fellowship Church Belfast raising £12,750. We would like to say a Big thank you to everyone who donated at or after the event.

Thanks be to God for his continuing provision and blessing over ETO Kenya. Educate the Orphans would like to thank all our supporters who: -

- Have been praying continuously for the work of ETO
- Donated to our various projects
- Volunteered with us by giving up their time.

Educate The Orphans

Trustees' Annual Report for the year ended 31 December 2022

The difference the charity's performance during the year has made to the beneficiaries of the charity and the wider society

The details of the positive impact the charity has made in the lives of the poor, disadvantaged or orphaned children in Tharaka, Kenya and to the wider society in that area can be found in the other sections of this report, namely:

- The main activities undertaken during the year to further the charity's purpose for the public benefit;
- The main achievements and performance of the charity during the year.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees

The charity recruits and appoints trustees with a range of skills, experience and knowledge in keeping with the pursuance of its objects.

Financial review

The charity's financial position at the end of the year ended 31 December 2022

The financial position of the charity at 31 December 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022	2021
	£	£
Net expenditure	(48,053)	(28,275)
Unrestricted Revenue Funds available for the general purposes of the charity	64,758	112,811
Total Funds	64,758	112,811

Financial review of the position at the reporting date, 31 December 2022

The trustees consider the financial performance of the charity during the year to be satisfactory.

Educate The Orphans

Trustees' Annual Report for the year ended 31 December 2022

Policies on reserves

The charity aims to hold an amount in reserves that is equivalent to the running costs for a year. As at 31 December 2022 the charity held £64,758 in reserves and this would be sufficient to run the charity for approximately five months based on current levels of expenditure. However, as very little of the running costs are fixed costs the reserves are deemed to be sufficient.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

William Wilson
Member of Chartered Accountants Ireland
25 Shore Road
Holywood
BT18 9HX

Educate The Orphans

Trustees' Annual Report for the year ended 31 December 2022

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities (Northern Ireland) Act 2008, as amended and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

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

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 10 October 2023.



Mr R Moffett
Trustee



Educate The Orphans

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 December 2022

I report on the financial statements of the charity on pages 12 to 21 for the year ended 31 December 2022 which have been prepared in accordance with the Charities (Northern Ireland) Act 2008, as amended (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), published by the Charity Commission in Northern Ireland (CCNI), effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 16.

Respective responsibilities of the Trustees and the Independent Examiner

As described on page 8, the charity's Trustees are responsible for the preparation of the accounts.

The Trustees consider that the audit requirement of 65(2) of The Charities (Northern Ireland) Act 2008, as amended (The Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under Section 65(3) of the Act;
- b) follow the procedures in the Directions to Independent Examiners made by the Charity Commission in Northern Ireland and;
- c) state whether particular matters have come to my attention.



Educate The Orphans

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 December 2022

Basis of Independent Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the Directions to Independent Examiners made by the Charity Commission in Northern Ireland, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity 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 you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

WILLIAM WILSON



WILLIAM WILSON
Chartered Accountants

25 Shore Road
Holywood
BT18 9HX

+44 (0) 28 9592 0240
www.wwaccountancy.com

Educate The Orphans

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 December 2022

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that :-

This is a report in respect of an examination carried out under 65(3) of the Act and in accordance with Directions to Independent Examiners made by the Charity Commission in Northern Ireland which may be applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements :-

to keep accounting records in accordance with with Section 63 of The Charities (Northern Ireland) Act 2008, as amended;

when preparing accounts on an accruals basis, to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations setting out the form and content of charity accounts;

have been prepared in accordance with The Charities (Northern Ireland) Act 2008, as amended. and with the methods and principles set out in the FRS102 Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2016)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

Signed:-

William Wilson - Independent Examiner
Chartered Accountants Ireland

25 Shore Road
Holywood
BT18 9HX

This report was signed on 10 October 2023

Educate The Orphans

Statement of Financial Activities for the year ended 31 December 2022

Statement of Financial Activities for the year ended 31 December 2022

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	114,494	-	114,494	120,281
Expenditure on:					
Charitable activities	B2	162,547	-	162,547	148,556
Total expenditure	B	162,547	-	162,547	148,556
Net income/(expenditure) for the year		(48,053)	-	(48,053)	(28,275)
Net income after transfers	A-B-C	(48,053)	-	(48,053)	(28,275)
Net movement in funds		(48,053)	-	(48,053)	(28,275)
Reconciliation of funds:-					
Total funds brought forward		112,811	-	112,811	141,086
Total funds carried forward		64,758	-	64,758	112,811

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 16 to 21 form an integral part of these accounts.

Educate The Orphans

Statement of Financial Activities for the year ended 31 December 2022

	SORP Ref	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Income & Endowments from:				
Donations & Legacies	A1	120,281	-	120,281
Total income	A	<u>120,281</u>	<u>-</u>	<u>120,281</u>
Expenditure on:				
Charitable activities	B2	148,556	-	148,556
Total expenditure	B	<u>148,556</u>	<u>-</u>	<u>148,556</u>
Net expenditure for the year		(28,275)	-	(28,275)
Net income after transfers		<u>(28,275)</u>	<u>-</u>	<u>(28,275)</u>
Other recognised gains/(losses)		-	-	-
Net movement in funds		<u>(28,275)</u>	<u>-</u>	<u>(28,275)</u>
Reconciliation of funds:-	E			
Total funds brought forward		141,086	-	141,086
Total funds carried forward		<u>112,811</u>	<u>-</u>	<u>112,811</u>

All activities derive from continuing operations

Educate The Orphans - Resources applied in the year ended 31 December 2022 towards fixed assets for Charity use:-

	2022 £	2021 £
Funds generated in the year as detailed in the SOFA	<u>(48,053)</u>	<u>(28,275)</u>
Net resources available to fund charitable activities	<u>(48,053)</u>	<u>(28,275)</u>

The notes attached on pages 16 to 21 form an integral part of these accounts.

Educate The Orphans

Statement of Financial Activities for the year ended 31 December 2022

Movements in revenue and capital funds for the year ended 31 December 2022

Revenue accumulated funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	112,811	-	112,811	141,086
Recognised gains and losses before transfers	(48,053)	-	(48,053)	(28,275)
	64,758	-	64,758	112,811
Closing revenue funds	64,758	-	64,758	112,811

Summary of funds

	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Revenue accumulated funds	64,758	-	64,758	112,811
Total funds	64,758	-	64,758	112,811

The notes attached on pages 16 to 21 form an integral part of these accounts.

Educate The Orphans

Balance Sheet as at 31 December 2021

	SORP Note Ref	2022 £	2021 £
Current assets	B		
Cash at bank and in hand	B4	66,558	114,611
Creditors: amounts falling due within one year	6 C1	<u>(1,800)</u>	<u>(1,800)</u>
Net current assets		64,758	112,811
The total net assets of the charity		<u>64,758</u>	<u>112,811</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Unrestricted Funds

Unrestricted Revenue Funds	9 D3	64,758	112,811
Total charity funds		<u>64,758</u>	<u>112,811</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



Mr R Moffett

Trustee

Approved by the board of trustees on 10 October 2023

The notes attached on pages 16 to 21 form an integral part of these accounts.

Educate The Orphans

Notes to the Accounts for the year ended 31 December 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), published by the Charity Commission in Northern Ireland (CCNI) , effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Educate The Orphans

Notes to the Accounts for the year ended 31 December 2022

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 3.

Policies relating to assets, liabilities and provisions and other matters.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

3 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

Educate The Orphans

Notes to the Accounts for the year ended 31 December 2022

4 Staff costs and emoluments

There were no staff employed during the year ended 31 December 2021 (2020: nil)

5 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

6 Creditors: amounts falling due within one year	2022	2021
	£	£
Accruals	1,800	1,800
	<u>1,800</u>	<u>1,800</u>

7 Income and Expenditure account summary	2022	2021
	£	£
At 1 January 2022	112,811	141,086
Loss after tax for the year	(48,053)	(28,275)
At 31 December 2022	<u>64,758</u>	<u>112,811</u>

8 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2022	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	66,558	-	-	66,558
Current Liabilities	(1,800)	-	-	(1,800)
	<u>64,758</u>	<u>-</u>	<u>-</u>	<u>64,758</u>

At 1 January 2022	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	114,611	-	-	114,611
Current Liabilities	(1,800)	-	-	(1,800)
	<u>112,811</u>	<u>-</u>	<u>-</u>	<u>112,811</u>

Educate The Orphans

Notes to the Accounts for the year ended 31 December 2022

9 Change in total funds over the year as shown in Note 8 , analysed by individual funds

	Funds brought forward from 2021	Movement in funds in 2022	Transfers between funds in 2022	Funds carried forward to 2023
	£	See Note 10 £	See Note 0 £	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	112,811	(48,053)	-	64,758
Total unrestricted and designated funds	112,811	(48,053)	-	64,758
Total charity funds	112,811	(48,053)	-	64,758

10 Analysis of movements in funds over the year as shown in Note 9

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022	2022	2022	2022
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	114,494	(162,547)	-	(48,053)
	114,494	(162,547)	-	(48,053)

11 The purposes for which the funds as detailed in note 9 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

12 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity has unlimited joint and several liability for the debts of the charity.

Educate The Orphans

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

13 Donations and Legacies

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Donations and gifts from individuals				
Voluntary donations	114,494	-	114,494	120,281
Total donations and gifts from individuals	114,494	-	114,494	120,281
Total Donations and Legacies	A1 114,494	-	114,494	120,281

14 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Charitable activities	159,700	-	159,700	147,150
Total direct spending	B2a 159,700	-	159,700	147,150

15 Support costs for charitable activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Administrative overheads				
Sundry expenses	275	-	275	206
Travel	262	-	262	-
Financial costs				
Bank charges	1,110	-	1,110	-
Total support costs	1,647	-	1,647	206

The basis of allocation of costs between activities is described under accounting policies

Educate The Orphans

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

16 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Independent Examiner's fees	1,200	-	1,200	1,200
Total Governance costs	1,200	-	1,200	1,200

17 Total Charitable expenditure

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total direct spending	B2a 159,700	-	159,700	147,150
Total support costs	B2d 1,647	-	1,647	206
Total Governance costs	B2e 1,200	-	1,200	1,200
Total charitable expenditure	B2 162,547	-	162,547	148,556

Educate The Orphans

Northern Ireland - Charity number 102736

Annual report

Educate The Orphans

Trustees' Annual Report for the year ended 31 December 2022

The Trustees present their Report and Accounts for the year ended 31 December 2022.

Reference and administrative details

The charity name

The legal name of the charity is:- Educate The Orphans

The charity is also known as, ETO Ministries

The charity's areas of operation and UK charitable registration

The charity is registered in Northern Ireland with the Charity Commission in Northern Ireland (CCNI) with charity number 102736

Legal structure of the charity

The charity is constituted as a an unincorporated charity, established by Trust Deed. The governing document of the charity is the Trust Deed establishing the charity.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

27 Neills Hill Park

Belfast

BT5 6FL

Web address www.eto-ministries.org

The Trustees in office on the date the report was approved were:-

Mr J Lander

Mr R Moffett

Mr K Smyth

The following persons served as Trustees during the year ended 31 December 2022 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

Educate The Orphans

Trustees' Annual Report for the year ended 31 December 2022

Objects and activities of the charity

The purposes of the charity as set out in its governing document

The purposes of the charity are to promote the Christian religion, relieve poverty, and advance education among poor, disadvantaged or orphaned children in the area of benefit and in particular:

- to establish, maintain and equip an orphanage or orphanages in the area of benefit for such children;
- to promote religion through practical demonstrations of Christian charity.

The main activities undertaken in relation to those purposes during the year

Educate the Orphans is a small Christian charity working in Kenya with orphaned and needy children.

Our goals are primarily to feed, clothe and educate destitute children, with the emphasis mainly on education.

We have been active in Tharaka, Kenya since 1990 and in that time we have built and run seven schools which currently educate and feed over 3,000 children.

Educate the Orphans do not run an orphanage but instead we assist wider family circles to take the orphaned/needy children into their homes to give them a family upbringing, whilst Educate the Orphans shoulder the financial burden.

We operate a family orientated charity with sponsorship being our main source of funding, where the children are "adopted" by our donors. We encourage communication between our sponsors and the children.

Most of the children educated by Educate the Orphans are now fully employed - some of them as teachers, pastors, dressmakers, shoemakers, etc. with some even working for Educate the Orphans. Others are in the government, police and army and some work for the office for the President of Kenya including Shadrack (Chief Financial Officer for the county of Tharaka), Eluid (Deputy Governor of Tharaka) and John (a bishop in EPAC).

Educate The Orphans

Trustees' Annual Report for the year ended 31 December 2022

The main activities undertaken during the year to further the charity's purpose for the public benefit

We are happy to report that 2022 has been another successful year, with many of our children excelling in their studies at schools, colleges, and universities. We have put up on ETO website some of the photographs of former ETO children, showing some of the prominent positions in Business and Government that they have achieved! Many children still being taught on our 2 ETO farms: Horticulture and Agriculture!

During the year we were able to use our new four (4) acre farm to grow fruit and vegetables and also to teach and train many of our students about growing their own food, and thanks to a generous friend, we were also able to purchase a generator and enough piping to instal a drip feed water system, now in full operation enabling this new project to be self-sufficient!

Thanks to the amazing generosity of ETO sponsors and donors we were able to meet the needs of many hundreds of people, obeying the command of Jesus "you feed them." Having sent over £157,000 this year the ETO trustees are satisfied that all two elements of Public Benefit requirements are being met and adhered to.

We also completed a new Solar driven, clean water Project for one of our primary schools at Kamathakame, bringing much needed water from a large river to over 300 children and adults at yet another extremely dry area, were we are also teaching sustainable food production.

Direct Benefits flowing from the purposes include:

- The provision of free education, such as the teaching of basic literacy, numeracy and life skills which can enable the beneficiaries to find employment in the future or, at a minimum, to be able to read and write, from nursery school up to and including secondary school, under the Kenyan Government curriculum. We also help support some students through technical college or university, where appropriate.
- This education also includes a greater understanding of the Christian faith.
- The teaching of agricultural and horticultural skills, which aid self-sufficiency and food production that also leads to health benefits.
- The direct provision of food and sustenance during periods of drought or famine. We have an ongoing policy that we will provide at least two (2) meals every day, for every child who attends any of our schools. The meals consist of a grain cereal, Sorghum porridge at breakfast time. Boiled maize/millet, chickpeas and beans, which is the stable diet of the local people, which now includes our home grown fresh fruits: watermelon, bananas, oranges, groundnuts, and mangoes (Sometimes a little meat is provided, when and where possible.)

Other direct health benefits through projects such as the provision of fresh water through our water treatment plant. The benefits can be demonstrated as tangible through the practical building and existence of 7 schools, a 10 bed maternity unit, a water treatment plant (and the supply of clean water to many hundreds of people from it) and through reports, photographs and other resources available at eto-ministries.org as well as feedback from those who have visited the work in Kenya.

Educate The Orphans

Trustees' Annual Report for the year ended 31 December 2022

We fail to see how any harm could come to any of the children in any way by our work and we would not be involved in it if there were any chance of harm to any child with the beneficiaries from our work are orphaned and needy children, and some old/infirm people of Tharaka, Kenya.

There are positively no private benefits to any person/organization involved in or connected to the work of Educate the Orphans which are more than incidental; some Kenyan staffing is employed to look after the children in Kenya, helping to feed, teach and care for them. The payment of such staff is incidental to the fulfilment of the purposes. Otherwise, we are all volunteers and pay all of our own expenses. No fees are charged - we operate a completely free service to all our beneficiaries, who are all the neediest of children, and old people in the bush area of Tharaka, Kenya, who would have absolutely no chance of any kind of life without the help of Educate the Orphans.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year

In 2022 ETO again had another successfully year, meeting our call to feed, clothe and educate the poor and needy orphans of Tharaka, Kenya.

We would like to express our gratitude to all who participated and donated time or money to help Educate the Orphans.

During this year ETO has undertaken a number of additional projects, listed below.

- The completion of new classrooms and Power Lines at our Muguna Anna school.
- Updating the school bus.
- The purchase of a new solar panel pump for the water programme at Kamathakame
- The purchase of a new generator for our new 4-acre shamba/farm at Ithuguri.
- We also had to replace the roof at our mission house in Kaguma.

Our children continue to excel in their studies at schools, colleges and universities. The website continues to show photographs of former ETO children and some of the prominent positions they hold in business and government.

Many children are still being taught horticulture and agriculture skills on our ETO farm.

Famine relief

One of our most important programs is our Famine relief programme where we have undertaken to feed many hundreds of destitute old people. Due to the continued famine and drought in Kenya the need for this programme only grows.

Traditionally the Kenyan people rely on the rain they receive from 2 rainy seasons, however over the last few years there has been little to no rain. The lack of rain has had a devastating effect on the Kenyan people resulting in famine across much of Kenya.

As we reported last year food Inflation continues to be a major issue. A 1kg bag of Maize which is the staple food for most people in Kenya would have cost 14p in 2015, 70p in 2019. It now costs 96p in 2022.

In November 2022. A team of 6 ETO volunteers travelled to Keyna and distributed much need food aid to those most vulnerable.

Educate The Orphans

Trustees' Annual Report for the year ended 31 December 2022

Our ETO Shambas (Farms) at Ruungu and Ithuguri

We are also pleased to report that both ETO Farms are still producing well, with the results that we were able to share crops of fresh fruit and vegetables with our own children and sixteen other schools in our vicinity.

Our two cows are producing enough milk each day to provide Muguna-anna nursery and primary school kids a cup of milk each day.

Many of our older sixth former pupils are being taught on ETO farms how to grow their own food, "Farming Gods Way."

These farms help us to mitigate the rising food prices while still feeding our children.

The purchase of a pump generator at Ithuguri also allowed us to better utilize the water source at the bottom of the shamba helping to increase our yield.

Clean Water Project

Before ETO the Tharaka people got their water from seep holes and dirty ponds that were frequently visited by animals. Drinking this contaminated water can bring various diseases and death. ETO therefore decided to build a water treatment plant to bring clean fresh water.

In order to bring fresh water to Tharaka the water would have to travel 40 Kilometres from Mount Kenya. ETO built a water treatment plant approx. 26 Kilometres from Mount Kenya. This treatment centre now provides access to clean water for approx. 60,000 people.

We also build and provide large storage tanks as well as containers to the people.

ETO Pastor Training Programme

In Nov 2022 we held a Pastor's training seminar at our church in Kaguma with a number of our ETO Pastors in attendance.

These Pastors are continuing to take the Gospel to remote areas as well as towns.

Building Programmes

ETO, in conjunction with some former students have built a number of new classrooms at our school in Muguna Anna. These classrooms are being used for the new COMPETENCE BASED CURRICULUM, as instructed by the Kenyan Government.

Fundraising activities during the year

ETO relies on the voluntary donations that it receives by way of standing orders and other sundry donations. In addition to these we held one fundraising event, a coffee morning in Christian Fellowship Church Belfast raising £12,750. We would like to say a Big thank you to everyone who donated at or after the event.

Thanks be to God for his continuing provision and blessing over ETO Kenya.
Educate the Orphans would like to thank all our supporters who: -

- Have been praying continuously for the work of ETO
- Donated to our various projects
- Volunteered with us by giving up their time.

Educate The Orphans

Trustees' Annual Report for the year ended 31 December 2022

The difference the charity's performance during the year has made to the beneficiaries of the charity and the wider society

The details of the positive impact the charity has made in the lives of the poor, disadvantaged or orphaned children in Tharaka, Kenya and to the wider society in that area can be found in the other sections of this report, namely:

- The main activities undertaken during the year to further the charity's purpose for the public benefit;
- The main achievements and performance of the charity during the year.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees

The charity recruits and appoints trustees with a range of skills, experience and knowledge in keeping with the pursuance of its objects.

Financial review

The charity's financial position at the end of the year ended 31 December 2022

The financial position of the charity at 31 December 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022	2021
	£	£
Net expenditure	(48,053)	(28,275)
Unrestricted Revenue Funds available for the general purposes of the charity	64,758	112,811
Total Funds	64,758	112,811

Financial review of the position at the reporting date, 31 December 2022

The trustees consider the financial performance of the charity during the year to be satisfactory.

Educate The Orphans

Trustees' Annual Report for the year ended 31 December 2022

Policies on reserves

The charity aims to hold an amount in reserves that is equivalent to the running costs for a year. As at 31 December 2022 the charity held £64,758 in reserves and this would be sufficient to run the charity for approximately five months based on current levels of expenditure. However, as very little of the running costs are fixed costs the reserves are deemed to be sufficient.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

William Wilson
Member of Chartered Accountants Ireland
25 Shore Road
Holywood
BT18 9HX

Educate The Orphans

Trustees' Annual Report for the year ended 31 December 2022

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities (Northern Ireland) Act 2008, as amended and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

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

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 10 October 2023



Mr R Moffett
Trustee

Educate The Orphans

Northern Ireland - Charity number 102736

Annual return



Educate The Orphans

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 December 2022

I report on the financial statements of the charity on pages 12 to 21 for the year ended 31 December 2022 which have been prepared in accordance with the Charities (Northern Ireland) Act 2008, as amended (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), published by the Charity Commission in Northern Ireland (CCNI), effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 16.

Respective responsibilities of the Trustees and the Independent Examiner

As described on page 8, the charity's Trustees are responsible for the preparation of the accounts.

The Trustees consider that the audit requirement of 65(2) of The Charities (Northern Ireland) Act 2008, as amended (The Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under Section 65(3) of the Act,
- b) follow the procedures in the Directions to Independent Examiners made by the Charity Commission in Northern Ireland and;
- c) state whether particular matters have come to my attention.

WILLIAM WILSON



WILLIAM WILSON
Chartered Accountants

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Educate The Orphans

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 December 2022

Basis of Independent Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the Directions to Independent Examiners made by the Charity Commission in Northern Ireland, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity 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 you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

WILLIAM WILSON



WILLIAM WILSON
Chartered Accountants

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Educate The Orphans

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 December 2022

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that :-

This is a report in respect of an examination carried out under 65(3) of the Act and in accordance with Directions to Independent Examiners made by the Charity Commission in Northern Ireland which may be applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements :-

to keep accounting records in accordance with with Section 63 of The Charities (Northern Ireland) Act 2008, as amended;

when preparing accounts on an accruals basis, to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations setting out the form and content of charity accounts;

have been prepared in accordance with The Charities (Northern Ireland) Act 2008, as amended. and with the methods and principles set out in the FRS102 Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2016)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

Signed:-

William Wilson - Independent Examiner
Chartered Accountants Ireland

25 Shore Road
Holywood
BT18 9HX

This report was signed on 10 October 2023