

# **UTANGE ORPHANS CHARITY**

**TRUSTEES' ANNUAL REPORT & ACCOUNTS**

**FOR THE YEAR TO 31 MARCH 2019**

**UK registered charity no. 1160637**

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## TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2019

Registered Charity No: 1160637

The trustees present the annual report and accounts of the Charity for the year ended 31 March 2019.

### Legal and Administrative Information

The Utange Orphans Charity is constituted by Deed of Trust dated 13 April 2014 and is a UK registered charity (no. 1160637.) The Charity was registered with the Charity Commission on 25 February 2015.

### Trustees

Mr John Creasey - Chairman  
Mrs Deborah Scott-Robinson  
Mr Paul Robinson  
Mrs Carolyn Giles  
Mrs Clare Lake

### Officers

Director - Mr John Creasey

### Object of the Charity

The trust deed states the objects are:

To relieve the needs of and to improve the well-being of children and young people, particularly orphans, in Utange, Kenya,

- a) the provision of a safe and secure home, food, clean drinking water, clothing, medical care and education so as to improve their conditions of life;
- b) the provision of educational facilities as a means of advancing their education;
- c) the provision of education in health matters with a view to improving their healthcare;
- d) the provision of recreational facilities with a view to improving their well-being;
- e) the provision of instruction in Christian values to provide a moral and ethical framework within which they can live;
- f) the provision of grants, goods, facilities and services for their general well-being and improvement in their conditions of life either generally or individually.

### Governance and Management

The Trust Deed provides for a minimum of three trustees. The trustees must hold at least two ordinary meetings each year, and one such meeting a year must involve the physical presence of those trustees who attend the meeting. Other meetings may take an electronic form so long as the trustees can both see and hear each other.

All trustees give freely of their time and do not receive any remuneration. The Charity has agreed to pay the cost of one full return air fare and 50% of one other return air fare per year for two trustees to visit Kenya. Trustees are required to disclose all relevant conflicts of interest, and not be involved in any discussion or vote where such a conflict is discussed.

### Mission

The mission of the charity is to relieve the needs of and to improve the well-being of children and young people, particularly orphans, in Utange, Kenya.

## TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2018 (cont.)

### Agents

#### Bankers:

CAF Bank Ltd  
Kings Hill  
West Malling  
Kent

#### Independent Examiner:

Mervyn Thomas  
128 Putnoe Lane  
Bedford  
MK41 8LS

#### Principal Office

Applebrook, 19 Oakley Road  
Clapham  
Bedford MK41 6AN

### Activities

During the year, the Utange Orphans Charity has continued to carry out its work amongst orphans in Utange, Kenya. This includes running an orphanage and a feeding programme. The Trustees also continued the project to build a high school in Utange. This will provide further opportunities for children (including those within the orphanage) to have access to education.

The majority of funds are from a set of regular donations to the charity. However, other specific fund raising activities have taken place during the year and these have helped to ensure that the running costs of the charity are met.

A number of donors have moved their giving to Utange Orphans Charity from The Sure Foundation who were the former body for these charitable activities. However, some funds are still paid to the The Sure Foundation and then paid over on a regular basis to Utange Orphans Charity. All funds were paid over before the year end and are included within these accounts.

### Orphans Project

During the year ended 31 March 2019, the orphanage in Utange, Kenya, known as Casuarina House, continued to be home to 22 children who have been orphaned as a result of AIDS or other illnesses. The home has a strong Christian ethos and all the children are in full time education.

The work with orphans in Utange includes a feeding programme for over 500 children. The funds raised are used to buy maize flour and materials to provide a weekly meal to the children of Utange.

Funds raised in the UK are used by 'Casuarina House The Sure Foundation Home for Orphans Project, Kenya' a charity registered in Kenya, which manages the orphanage and operates the feeding programme, under the direction of the Utange Orphans Charity.

## TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2018 (cont.)

### Fundraising activities

Fundraising activities focuses on a wide variety of different events and the success or otherwise will be carefully analysed to ensure the best use of resources. These activities include a bi-annual ball, a christmas appeal letter and other events.

### Reserves Policy

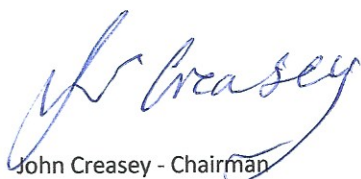
Going forward, the Trustees have agreed to maintain funds at least equivalent to 3 months running costs of the charity (£12,000). Although reserves are currently above this level, the charity has significant upcoming expenditure due to the opening of the new Celebration High School as well as increased risks due to foreign exchange rates and increases in food prices.

### Future Plans

The new high school (Celebration High School) opened in January 2019, with its first intake of 70 children. Further building work is ongoing and a new year group is expected in January 2020. This work will continue along with seeking out other opportunities to fulfill the main objects of the Charity.

This report has been approved by the Trustees

Signed:



John Creasey - Chairman

Date:

9/3/2020

## Independent Examiners report

### Report to the trustees of Utange Orphans Charity (No :1160637)

on the accounts for the year to 31<sup>st</sup> March 2019 as set out on pages 5 – 10.

#### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed

#### Independent examiner's statement

It is my responsibility to:

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

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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

- 1) to keep accounting records in accordance with section 130 of the Charities Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Mervyn Thomas  
128 Putnoe Lane  
Bedford MK41 8LS

Dated: 09/03/2020

UTANGE ORPHANS CHARITY

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2019

	Note	Unrestricted Funds £	Restricted Income Fund £	Total 2019 £	Total 2018 £
<b>Incoming Resources</b>	3				
Incoming resources from generated funds					
Voluntary income		31,049	45,139	76,188	60,761
Activities for generating funds		-	5,486	5,486	1,342
<b>Total Incoming Resources</b>		<b>31,049</b>	<b>50,625</b>	<b>81,674</b>	<b>62,103</b>
<b>Resources Expended</b>	4				
Costs of generating funds		1,030	1,538	2,568	1,935
Charitable activities		41,281	51,921	93,202	65,987
<b>Total Resources Expended</b>		<b>42,311</b>	<b>53,459</b>	<b>95,770</b>	<b>67,922</b>
Net incoming/(outgoing) resources before transfers		(11,262)	(2,834)	(14,096)	(5,819)
Transfers between funds		(3,000)	3,000	-	-
<b>Net Movement in Funds</b>	5	<b>(14,262)</b>	<b>166</b>	<b>(14,096)</b>	<b>(5,819)</b>
<b>Total funds brought forward</b>		<b>62,634</b>	<b>14,505</b>	<b>77,139</b>	<b>82,958</b>
<b>Total funds carried forward</b>		<b>48,372</b>	<b>14,671</b>	<b>63,043</b>	<b>77,139</b>

The notes on page 8-11 form part of these financial statements.

**UTANGE ORPHANS CHARITY**

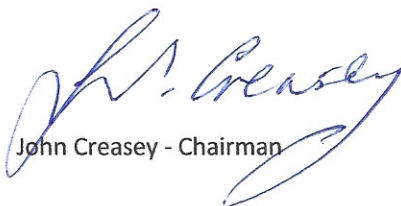
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31 MARCH 2019**

	Note	Unrestricted Funds £	Restricted Income Fund £	Total 2019 £	Total 2018 £
<b>Long Term Asset</b>					
Loan for land purchase		9,000	-	9,000	9,000
<b>Current Assets</b>					
Cash at bank		39,372	14,671	54,043	68,139
<b>Net current assets/liabilities</b>		48,372	14,671	63,043	77,139
<b>Total assets less current liabilities</b>		48,372	14,671	63,043	77,139
<b>NET ASSETS</b>		<u>48,372</u>	<u>14,671</u>	<u>63,043</u>	<u>77,139</u>
<b>Funds of the Charity</b>					
<b>Unrestricted Funds:</b>					
General Fund	5	48,372	-	48,372	62,634
<b>Restricted Funds:</b>					
Feed500	5	-	93	93	5,230
School Sponsors	5	-	6,551	6,551	6,747
High School Building	5	-	302	302	1,948
High School Sponsors	5	-	6,995	6,995	-
Medical Fund	5	-	580	580	580
Business Set up	5	-	150	150	-
<b>Total funds</b>		<u>48,372</u>	<u>14,671</u>	<u>63,043</u>	<u>77,139</u>

The notes on page 8-11 form part of these financial statements.

This Statement of Assets and Liabilities was approved by the Trustees on

Signed:

  
John Creasey - Chairman

Date:

9/3/2020



## **UTANGE ORPHANS CHARITY**

### **Notes to the accounts as at 31 March 2019**

#### **Note 1 Basis of preparation**

##### **1.1 Basis of accounting**

These accounts have been prepared under the historic cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014.
- the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS102 and The Charity Commission of England and Wales.

##### **1.2 Going Concern**

The charity is a going concern as adequate reserves are maintained at all times.

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

##### **1.3 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period.

##### **1.4 Material prior year events**

No material prior year errors have been identified in the reporting period.

#### **Note 2 Accounting Policies**

##### **2.1 Income**

Recognition of income - these are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the Trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Tax reclaims on donations and gifts - Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

## Notes to the accounts as at 31 March 2019 continued

### 2.2 Expenditure and Liabilities

Liability recognition - Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs - Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

### 2.3 Assets

Long term assets are measured on initial recognition at the historical amount.

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

### Note 3 Analysis of Income

	Unrestricted Funds £	Restricted Income Fund £	Total 2019 £	Total 2018 £
<b>Donations and Legacies</b>				
Donations	27,931	41,662	<b>69,593</b>	58,759
Gift Aid	3,118	3,477	<b>6,595</b>	2,002
<b>Total Donations and Legacies</b>	<b>31,049</b>	<b>45,139</b>	<b>76,188</b>	60,761
<b>Charitable Activities</b>				
Event tickets	-	5,486	<b>5,486</b>	1,342
<b>Total Charitable Activities</b>	-	<b>5,486</b>	<b>5,486</b>	1,342
<b>TOTAL INCOME</b>	<b>31,049</b>	<b>50,625</b>	<b>81,674</b>	62,103

Notes to the accounts as at 31 March 2019 continued

Note 4 Analysis of Expenditure

	Unrestricted Funds £	Restricted Income Fund £	Total 2019 £	Total 2018 £
<b>Expenditure on generating funds</b>				
Postage	325	-	325	251
Website	350	-	350	72
Banking/donation charges	355	-	355	313
Event costs	-	1,538	1,538	1,299
<b>Total Expenditure on generating funds</b>	<b>1,030</b>	<b>1,538</b>	<b>2,568</b>	<b>1,935</b>
<b>Expenditure on charitable activities</b>				
Grants to Casuarina House	40,501	-	40,501	38,266
Child sponsorships	-	6,000	6,000	2,528
Grants to Feed500	-	19,500	19,500	19,563
Grants to High School (building)	-	25,921	25,921	5,100
High School Sponsorships	-	100	100	-
Overseas travel	780	-	780	530
Grants to enterprises	-	400	400	-
<b>Total Expenditure on charitable activities</b>	<b>41,281</b>	<b>51,921</b>	<b>93,202</b>	<b>65,987</b>
<b>TOTAL EXPENDITURE</b>	<b>42,311</b>	<b>53,459</b>	<b>95,770</b>	<b>67,922</b>

**4.1 Disclosure of Trustees and Related Persons, Remuneration and Expenses.**

No Trustee or related parties received remuneration during the financial year. Trustees only claimed expenses in relation to running costs of the charity.

**4.2 Disclosure relating to Governance Expenditure**

Governance expenditure including the cost of Independent Examination of the accounts are included within the expenditure on generating funds as noted above.

Notes to the accounts as at 31 March 2019 continued

Note 5 Analysis of Funds

5.1 Movement of Funds

	Fund balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Fund balances carried forward
	£	£	£	£	£
<b>Unrestricted</b>					
General	62,634	31,049	(42,311)	(3,000)	48,372
<b>Total Unrestricted Funds</b>	<b>62,634</b>	<b>31,049</b>	<b>(42,311)</b>	<b>(3,000)</b>	<b>48,372</b>
<b>Restricted Funds</b>					
Feed 500	5,230	11,363	(19,500)	3,000	93
School Sponsor	6,747	5,804	(6,000)	-	6,551
High School Building	1,948	25,813	(27,459)	-	302
High School Sponsors	-	7,095	(100)	-	6,995
Medical Fund	580	-	0	-	580
Business Set up	-	550	(400)	-	150
<b>Total Restricted Funds</b>	<b>14,505</b>	<b>50,625</b>	<b>(53,459)</b>	<b>3,000</b>	<b>14,671</b>
<b>Total Funds</b>	<b>77,139</b>	<b>81,674</b>	<b>(95,770)</b>	<b>-</b>	<b>63,043</b>

5.2 Transfers between funds

Transfer "from" fund	Transfer "to" Fund	Reason	Amount £
General	Feed 500	To prevent fund being in deficit	3,000