

Company registration number: NI619072

Charity registration number: NIC100040

# Actions Not Words

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2023

TB Millar & Co  
6 Doagh Road  
Ballyclare  
Co Antrim  
BT39 9BG

## **Actions Not Words**

### **Contents**

Trustees' Report	1 to 4
Statement of Trustees' Responsibilities	5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 14

## **Actions Not Words**

### **Trustees' Report**

#### **Reference and Administrative Details**

Trustees:	Mr Maurice Glenn Floyd Mrs Lyndsay Bradley Mr Jeffrey Brian Neill Mr Ivan Major Mrs Ruth Wilson (appointed 6 January 2023)
Principal Office:	54 Lisnabreeny Road Belfast BT6 9SR
Company Registration Number:	NI619072
Charity Registration Number:	100040
Independent Examiner:	TB Millar & Co 6 Doagh Road Ballyclare Co Antrim BT39 9BG

The Trustees present their report and Financial Statements for the year ended 31 December 2023. The Trustees confirm that they comply with the requirements of the Charities Act (Northern Ireland) 2008, The Charities (Annual Return) Regulations (Northern Ireland) 2015 and Accounting and Reporting by Charities: Statement of Recommended Practice which applies to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

#### **The Trustees**

The Trustees who served the Charity during the year were as follows:

Maurice Glenn Floyd

Lyndsay Bradley

Jeffrey Brian Neill

Ivan Major

Ruth Wilson

#### **Structure, Governance and Management**

The Trustees are responsible for the overall governance of the Charity.

#### **Statement of Compliance**

In planning our activities for the year the Trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the Charity's purposes and provide a benefit to the beneficiaries.

## **Actions Not Words**

### **Trustees' Report**

#### **Purposes**

The purpose of the Charity is the provision of opportunities for children, the relief of poverty and the provision of private education to those in need from the Gioto Garbage Slum, Nairobi, Kenya.

#### **Results**

The Financial Statements show a deficit of £11,101.

#### **Status**

The Charity has been accepted as a charity by HMRC under reference NIC100040 and as such no provision for taxation has been made. The Trustees of the Charity are also Directors of the Limited Company for the purposes of the Companies Act 2006.

#### **Public Benefit**

The overall objective of the trust is the relief of poverty and the advancement of education in Kenya.

The Charity provides a direct public benefit to the underprivileged children from the Gioto Garbage Slum, outside Nairobi in Kenya.

Children are provided with regular meals, clothing, safe place to live and a quality education.

The objectives will be met by:

- (1) Sponsoring needy children to attend private boarding schools where they will receive quality education.
- (2) Sponsoring young adults who qualify from our boarding school program to College.
- (3) Develop job opportunities for unemployed adults through providing basic business advice.
- (4) Develop and improve the quality of education of government schools through partnerships and providing free training for teachers.
- (5) The development of a children's home to house and care for orphans.

The benefit arising from the programs is clear and evident. Sponsored children are consistently performing at high levels in municipality examinations, moving to higher level education.

The beneficiaries from the Charity's purposes are clearly the children of the Gioto Garbage Slum, other family members and adults from the area.

There is no harm arising from our charitable purposes.

#### **Risk Management**

The trustees have considered the risks to which the charity is exposed and, where appropriate, systems have been established to mitigate those risks.

## **Actions Not Words**

### **Trustees' Report**

#### **Achievement and Performance for the Period**

##### **Education Empowerment**

Actions Not Words child sponsorship program continues to grow. We added an additional 8 children to our boarding school sponsorship in January 2023, bringing the total number of beneficiaries both past and present to over 158.

Actions Not Words sponsorship program provides children from Nakuru Town Dumpsite with access to quality education, food and a safe environment to learn, providing hope of a brighter future. We are thrilled to report that in November 2023, 7 of our sponsored children graduated from High School and are eager to pursue further education at University and College levels.

Furthermore, we have supported 4 young adults in College, where they have learned practical skills in painting, joinery, and plumbing. 2 young adults also joined University, one pursuing a qualification in counselling and the other embarking on a bachelor's degree in computer science. 2 more young adults graduated from a 2-year beauty therapy course.

##### **Children's Rescue Centre**

In December 2022, Actions Not Words achieved a significant milestone by opening the doors of Simba Hill Children's Rescue Centre. During 2023 we rescued and provided full-time care for 10 children, aged 3 to 12, many of whom had been neglected or abandoned. Actions Not Words ensured that these children had a safe place to live, received the nutrition they needed, and were enrolled in education.

While our Children's Rescue Centre is currently operating beyond its intended capacity, (housing 10 children instead of the planned 8), we aim to construct an additional structure in 2024 to accommodate 8 more children, raising the total capacity to 16.

##### **Feeding Program**

Our commitment to improving the lives of children extended to the local public school near the Goto Dumpsite. Actions Not Words successfully provided over 300 children with a cup of porridge every day they attend school. This initiative is having a tremendous impact, not only nourishing the bodies but also the minds of these young learners.

##### **Other Achievements**

During Christmas, Actions Not Words provided food donations to 100 families from the Goto Dumpsite. Actions Not Words continues to support the local community by offering food assistance to numerous families in the Goto Dumpsite, helping them meet their basic needs. We also provide free counselling services to vulnerable children and their parents, addressing emotional and psychological challenges.

Actions Not Words wants to sincerely thank our dedicated supporters, volunteers, and partners for making these achievements possible. Your unwavering commitment is the cornerstone of our success.

## **Actions Not Words**

### **Trustees' Report**

#### **Plans for the Future**

We are currently running our Simba Hill Children's Rescue Centre beyond its intended capacity, providing full-time care for 10 children aged 3 to 12.

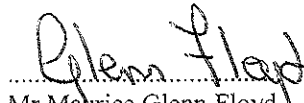
Currently the home has space for 8 children, however, we plan to expand the rescue centre by constructing an additional housing unit in 2024 which will house an additional 8 children, bringing the total number to 16.

We currently sponsor over 110 children. We will continue to support and sponsor them to attend private boarding schools and encourage them to progress to higher education and vocational employment.

As we look forward to the future, we are excited about the potential for even greater impact. With your continued support, Actions Not Words will remain steadfast in its mission to empower the children of Kenya through education, transforming their lives one action at a time.

Thank you for being a vital part of our journey.

The annual report was approved by the Trustees of the Charity on 22 October 2024 and signed on its behalf by:



Mr Maurice Glenn Floyd  
Trustee

## Actions Not Words

### Statement of Trustees' Responsibilities

The Trustees (who are also the directors of Actions Not Words for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

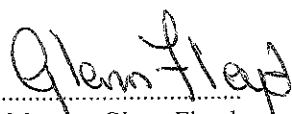
Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006 and Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the Trustees of the Charity on 22 October 2024 and signed on its behalf by:

  
.....  
Mr Maurice Glenn Floyd  
Trustee

## Actions Not Words

### Independent Examiner's Report to the Trustees of Actions Not Words ('the Company')

I report to the Charity Trustees on my examination of the accounts of the Charity for the period ended 31 December 2023 which are set out on pages 7 to 14.

#### Responsibilities and basis of report

As the Charity's Trustees of the Company (and also its Directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

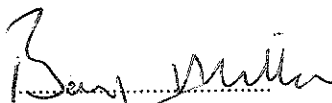
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Actions Not Words as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

  
Barry Miller FCA  
Chartered Accountants Ireland  
6 Doagh Road  
Ballyclare  
Co Antrim  
BT39 9BG

22 October 2024

## Actions Not Words

### Statement of Financial Activities for the Year Ended 31 December 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	39,139	106,022	145,161
Total income		<u>39,139</u>	<u>106,022</u>	<u>145,161</u>
<b>Expenditure on:</b>				
Raising funds	4	(1,646)	-	(1,646)
Charitable activities	5	(47,297)	(107,319)	(154,616)
Total expenditure		<u>(48,943)</u>	<u>(107,319)</u>	<u>(156,262)</u>
Net expenditure		<u>(9,804)</u>	<u>(1,297)</u>	<u>(11,101)</u>
Net movement in funds		(9,804)	(1,297)	(11,101)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>114,619</u>	<u>28,845</u>	<u>143,464</u>
Total funds carried forward	10	<u>104,815</u>	<u>27,548</u>	<u>132,363</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	45,896	104,448	150,344
Total income		<u>45,896</u>	<u>104,448</u>	<u>150,344</u>
<b>Expenditure on:</b>				
Raising funds	4	(4,101)	-	(4,101)
Charitable activities	5	(134,258)	(82,769)	(217,027)
Total expenditure		<u>(138,359)</u>	<u>(82,769)</u>	<u>(221,128)</u>
Net (expenditure)/income		<u>(92,463)</u>	<u>21,679</u>	<u>(70,784)</u>
Net movement in funds		(92,463)	21,679	(70,784)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>207,082</u>	<u>7,166</u>	<u>214,248</u>
Total funds carried forward	10	<u>114,619</u>	<u>28,845</u>	<u>143,464</u>

All of the Charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2022 is shown in note 10.

The notes on pages 9 to 14 form an integral part of these financial statements.

## Actions Not Words

(Registration number: NI619072)  
Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
<b>Current assets</b>			
Debtors	7	27,889	29,186
Cash at bank and in hand	8	<u>104,815</u>	<u>114,619</u>
		132,704	143,805
<b>Creditors: Amounts falling due within one year</b>	9	<u>(341)</u>	<u>(341)</u>
<b>Net assets</b>		<u>132,363</u>	<u>143,464</u>
<b>Funds of the Charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	11	27,548	28,845
<b>Unrestricted income funds</b>			
Unrestricted funds	11	<u>104,815</u>	<u>114,619</u>
<b>Total funds</b>	10	<u>132,363</u>	<u>143,464</u>

For the financial year ending 31 December 2023 the Charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Directors' responsibilities:

- The members have not required the Charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 7 to 14 were approved by the Trustees, and authorised for issue on 22 October 2024 and signed on their behalf by:



.....  
Mr Maurice Glenn Floyd  
Trustee

The notes on pages 9 to 14 form an integral part of these financial statements.

## **Actions Not Words**

### **Notes to the Financial Statements for the Year Ended 31 December 2023**

#### **1 Charity status**

The Charity is limited by guarantee, incorporated in Northern Ireland, and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £1 towards the assets of the Charity in the event of liquidation.

The address of its registered office is:  
54 Lisnabreeny Road  
Belfast  
BT6 9SR

These financial statements were authorised for issue by the Trustees on 22 October 2024.

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### **Basis of preparation**

Actions Not Words meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Going concern**

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the Charity.

##### **Income and endowments**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

##### **Donations and legacies**

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

## **Actions Not Words**

### **Notes to the Financial Statements for the Year Ended 31 December 2023**

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the Trustees discretion in furtherance of the objectives of the Charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## Actions Not Words

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### Financial instruments

##### *Classification*

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

##### *Recognition and measurement*

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

#### 3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	39,139	-	39,139
Regular giving and capital donations	-	106,022	106,022
<b>Total for 2023</b>	<b>39,139</b>	<b>106,022</b>	<b>145,161</b>
<b>Total for 2022</b>	<b>45,896</b>	<b>104,448</b>	<b>150,344</b>

## Actions Not Words

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 4 Expenditure on raising funds

##### a) Costs of generating donations and legacies

	Allocated support costs £	Total 2023 £	Total 2022 £
Costs of generating donations and legacies	<u>1,646</u>	<u>1,646</u>	<u>4,101</u>

#### 5 Expenditure on charitable activities

	Activity support costs £	2023 £	2022 £
Kenyan running costs	36,620	36,620	82,769
Kenyan donations	<u>117,996</u>	<u>117,996</u>	<u>134,258</u>
	<u>154,616</u>	<u>154,616</u>	<u>217,027</u>

£47,297 (2022 - £134,258) of the above expenditure was attributable to unrestricted funds and £107,319 (2022 - £82,769) to restricted funds.

#### 6 Taxation

The Charity is a registered charity and is therefore exempt from taxation.

## Actions Not Words

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 7 Debtors

	2023 £	2022 £
Other debtors	<u>27,889</u>	<u>29,186</u>

#### 8 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>104,815</u>	<u>114,619</u>

#### 9 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	<u>341</u>	<u>341</u>

#### 10 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
<b>Unrestricted funds</b>				
General	114,619	39,139	(48,943)	104,815
Restricted funds	<u>28,845</u>	<u>106,022</u>	<u>(107,319)</u>	<u>27,548</u>
<b>Total funds</b>	<u>143,464</u>	<u>145,161</u>	<u>(156,262)</u>	<u>132,363</u>
	<b>Balance at 1 January 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 December 2022 £</b>
<b>Unrestricted funds</b>				
General	207,082	45,896	(138,359)	114,619
Restricted funds	<u>7,166</u>	<u>104,448</u>	<u>(82,769)</u>	<u>28,845</u>
<b>Total funds</b>	<u>214,248</u>	<u>150,344</u>	<u>(221,128)</u>	<u>143,464</u>

## Actions Not Words

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 11 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2023 £
Current assets	104,815	27,889	132,704
Current liabilities	-	(341)	(341)
Total net assets	<u>104,815</u>	<u>27,548</u>	<u>132,363</u>