

**W H Wylie Memorial Children's Orphanage Fund**  
**Trustees' Annual report and Statement of Receipts and Payments and Assets and**  
**Liabilities**  
**for the year ended 31 December 2023**

# W H Wylie Memorial Children's Orphanage Fund

## Annual report and financial statements for the year ended 31 December 2023

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# W H Wylie Memorial Children's Orphanage Fund

## Reference and administrative details

**Charity Name:** W H Wylie Memorial Children's Orphanage Fund

**Charity Registration Number:** NIC100778

### Contact address:

W H Wylie Memorial Children's Orphanage Fund  
c/o Mr Norman Wylie  
86 Drumflugh Road  
Dungannon  
BT71 7QF

### Trustees

Mr Alan Hall  
Mrs Shirley Hall  
Mrs Rachel Neville  
Mrs Mildred Wylie  
Mr Norman Wylie

### Independent examiner

Wylie Ruddell  
Chartered Accountants  
Unit 63  
Armagh Business Centre  
2 Loughgall Road  
Armagh  
BT61 7NH

### Bankers

Ulster Bank  
Hill Street  
Newry  
BT34 1BT

# W H Wylie Memorial Children's Orphanage Fund

## Trustees' Annual Report for the year ended 31 December 2023

### Introduction

This document is the annual report for W H Wylie Memorial Children's Orphanage Fund. The principal address of the charity is 86 Drumflugh Road, Dungannon, BT71 7QF. This report relates to the calendar year 2023.

The names of all charity trustees on the date the report was approved and all individuals who served in such capacity during the year is as follows:-

Mr Alan Hall  
Mrs Shirley Hall  
Mrs Rachel Neville  
Mrs Mildred Wylie  
Mr Norman Wylie

### Purpose

The charitable purpose is to relieve poverty, advance education and promote good health by the provision of assistance, equipment and facilities at the W H Whyllie Memorial Children's Orphanage in Kenya.

### Structure, Governance and Management

The Trust is governed by the Trust Deed and is registered with The Charity Commission for Northern Ireland under Northern Ireland Charity Number 100778 since 21 May 2015. All trustees give their time freely and no remuneration or other benefits are received.

### Objectives and Activities

The Trustees shall hold the Trust fund and its income upon Trust to apply them for the following objects:-

- To relieve poverty, advance education and promote good health by the provision of assistance, equipment and facilities at the W H Wylie Memorial Children's Orphanage, Kenya.

### Statement of Compliance

In deciding upon and 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 our Charity's purposes and provide a benefit to the beneficiaries.

The direct benefits which result from providing a home for orphaned children include improved health and reduced levels of stress and anxiety. In addition, the children are provided with an education which would not otherwise have been the case as evidenced through feedback and numbers attending.

### Financial Review

Our main sources of funds this year have been our monthly donations while payments out have been for such items as school fees, food, clothes, mattresses, bed linen, water storage facilities etc. Gift Aid is sought for relevant donations. In 2023 donations amounted to £8,436 (2022: £20,795) and unrestricted reserves at the year end were £1,058 (2022: £6,207)

Signed on behalf of the charity trustees



Mr N Wylie

Date: 30 October 2024

# W H Wylie Memorial Children's Orphanage Fund

## Independent examiner's report to the charity trustees

We report on the accounts of the W H Wylie Memorial Children's Orphanage Fund for the year ended 31 December 2023, which are appended.

## Respective responsibilities of charity trustees and examiner

As the Charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is our responsibility to:

- Examine the accounts under section 65 of the Charities Act.
- Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act.
- State whether particular matters have come to our attention.

## Basis of independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

Our examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act.
2. That the accounts do not accord with those accounting records.
3. That the accounts do not comply with the accounting requirements of the Charities Act.
4. That there is further information needed for a proper understanding of the accounts to be reached.

## Independent examiner's statement

We have completed our examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.



**David Ruddell**  
**For and on behalf of Wylie Ruddell**  
Unit 63  
Armagh Business Centre  
2 Loughgall Road  
Armagh  
BT61 7NH

Date: 30 October 2024

## W H Wylie Memorial Children's Orphanage Fund

### Receipts and payments account for the year ended 31 December 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
<b>Receipts</b>							
Donations		8,436	-	8,436	20,795	-	20,795
<b>Total receipts</b>		<b>8,436</b>	<b>-</b>	<b>8,436</b>	<b>20,795</b>	<b>-</b>	<b>20,795</b>
<b>Payments</b>							
Charitable activities	2	13,585	-	13,585	15,797	-	15,797
<b>Total payments</b>		<b>13,585</b>	<b>-</b>	<b>13,585</b>	<b>15,797</b>	<b>-</b>	<b>15,797</b>
<b>Net (deficit)/receipts</b>		<b>(5,149)</b>	<b>-</b>	<b>(5,149)</b>	<b>4,998</b>	<b>-</b>	<b>4,998</b>
Transfers between funds		-	-	-	-	-	-
<b>Net movements in funds</b>		<b>(5,149)</b>	<b>-</b>	<b>(5,149)</b>	<b>4,998</b>	<b>-</b>	<b>4,998</b>
Cash fund balances brought forward at 1 January 2023		6,207	-	6,207	1,209	-	1,209
<b>Cash fund balances carried forward at 31 December 2023</b>		<b>1,058</b>	<b>-</b>	<b>1,058</b>	<b>6,207</b>	<b>-</b>	<b>6,207</b>

# W H Wylie Memorial Children's Orphanage Fund

## Statement of assets and liabilities as at 31 December 2023

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets		40,000	40,000
		<b>40,000</b>	<b>40,000</b>
<b>Current assets</b>			
Cash at bank	3	1,058	6,207
		<b>41,058</b>	<b>46,207</b>
<b>Net assets</b>			
		<b>41,058</b>	<b>46,207</b>
<b>The funds of the charity</b>			
Unrestricted funds		41,058	46,207
<b>Total funds</b>		<b>41,058</b>	<b>46,207</b>

The financial statements on pages 4 and 5 were approved by the trustees on 30 October 2024 and were signed on behalf of all the trustees by:-

  
 \_\_\_\_\_  
 Mr N Wylie

# W H Wylie Memorial Children's Orphanage Fund

## Notes to the financial statements for the year ended 31 December 2023

### 1 Accounting policies

Set out below are principal accounting policies which have been adopted in the compilation of the Receipts and Payments Account and the Statement of Assets and Liabilities.

#### (a) Receipts and Payments Account

All items of income and expenditure included within the Receipts and Payments Account have been accounted for on a cash receipts basis.

#### (b) Statement of Assets and Liabilities

##### (i) Fixed Assets

The charity owns the orphanage building in Nairobi, Kenya at a cost of £40,000.

#### (c) Fund Accounting

Endowment funds are funds, the capital of which must be retained either permanently or at the charity's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific charity's activity intended by the donor.

Unrestricted funds are income funds which are to be spent on the charity's general purposes.

Designated funds are general funds set aside by the charity's for a specific use in the future.

### 2 Charitable activities

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
School fees and clothing	2,000	-	2,000	4,330	-	4,330
Food supplies	11,125	-	11,125	10,960	-	10,960
Other expenses	460	-	460	507	-	507
<b>Total</b>	<b>13,585</b>	<b>-</b>	<b>13,585</b>	<b>15,797</b>	<b>-</b>	<b>15,797</b>

# W H Wylie Memorial Children's Orphanage Fund

Notes to the financial statements for the year ended 31 December 2023

## 3 Reconciliation of Cash Funds

	£
Total Cash Funds at Beginning of the year	6,207
Receipts for the year	8,436
Payments for the year	(13,585)
<b>Total Cash Funds at end of the year</b>	<b>1,058</b>