

MUFULIRA ORPHANED CHILDREN

STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)

For the year ended 31 May 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Income and Endowments from:					
Donations and legacies	2	23,476	-	23,476	29,612
Total		<u>23,476</u>	<u>-</u>	<u>23,476</u>	<u>29,612</u>
Expenditure on:					
Charitable activities	3	22,071	-	22,071	31,214
Total		<u>22,071</u>	<u>-</u>	<u>22,071</u>	<u>31,214</u>
Net Income/(expenditure)		1,405	-	1,405	(1,602)
Transfers between funds		-	-	-	-
Net movement in funds		<u>1,405</u>	<u>-</u>	<u>1,405</u>	<u>(1,602)</u>
Reconciliation of funds:					
Total funds brought forward	4	1,708	-	1,708	3,310
Total funds carried forward		<u>3,113</u>	<u>-</u>	<u>3,113</u>	<u>1,708</u>

**MUFULIRA ORPHANED CHILDREN
STATEMENT OF ASSETS AND LIABILITIES**

As at 31 May 2025

1. Fixed Assets

There are no fixed assets held by the charity.

2. Investments

There are no investments held by the charity.

3. Amounts owed

At the end of the year the following amounts were owed to the charity

	2025	2024
	£	£
Gift Aid	1,678	2,161
	<u>1,678</u>	<u>2,161</u>

4. Cash and bank balances

	2025	2024
	£	£
Current Account	1,617	670
	<u>1,617</u>	<u>670</u>

5. Amounts owed

	2025	2024
	£	£
Accountancy	600	600
	<u>600</u>	<u>600</u>

Approved by the trustees at a meeting on 24 October 2025 and signed on its behalf by

Rea McMillan

Trustee

Rea McMillan

MUFULIRA ORPHANED CHILDREN

NOTES TO THE ACCOUNTS

31 May 2025

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the charity is less than £250,000 the charity has elected in accordance with the provisions in The Charities Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

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 activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average basis.

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 for use in the future.

2. DONATIONS

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Donations	21,082	-	21,082	26,496
Gift Aid	2,394	-	2,394	3,116
	<u>23,476</u>	<u>-</u>	<u>23,476</u>	<u>29,612</u>

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Charitable running expenses	22,071	-	22,071	31,214
	<u>22,071</u>	<u>-</u>	<u>22,071</u>	<u>31,214</u>

**MUFULIRA ORPHANED CHILDREN
NOTES TO THE ACCOUNTS (Cont'd)**

4. FUND BALANCES

(i) Unrestricted Funds

	2025	2024
	£	£
General fund	<u>3,113</u>	<u>1,708</u>
	<u>3,113</u>	<u>1,708</u>

(ii) Reconciliation of movement of funds

	Opening balance	Income	Expenditure	Transfer	Closing balance
	£	£	£	£	£
Unrestricted Funds					
General fund	<u>1,708</u>	<u>23,476</u>	<u>(22,071)</u>	<u>-</u>	<u>3,113</u>
Total	<u>1,708</u>	<u>23,476</u>	<u>(22,071)</u>	<u>-</u>	<u>3,113</u>