

WILLIAM WILSON



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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

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# **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](http://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](http://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 £
<b>Net expenditure</b>	(27,880)	(48,053)
Unrestricted Revenue Funds available for the general purposes of the charity	36,878	64,758
<b>Total Funds</b>	<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



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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



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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 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	101,814	-	101,814	114,494
<b>Expenditure on:</b>					
Charitable activities	B2	129,694	-	129,694	162,547
<b>Total expenditure</b>	<b>B</b>	<b>129,694</b>	<b>-</b>	<b>129,694</b>	<b>162,547</b>
<b>Net income/(expenditure) for the year</b>		<b>(27,880)</b>	<b>-</b>	<b>(27,880)</b>	<b>(48,053)</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>(27,880)</b>	<b>-</b>	<b>(27,880)</b>	<b>(48,053)</b>
<b>Net movement in funds</b>		<b>(27,880)</b>	<b>-</b>	<b>(27,880)</b>	<b>(48,053)</b>
<b>Reconciliation of funds:-</b>					
	<b>E</b>				
<b>Total funds brought forward</b>		64,758	-	64,758	112,811
<b>Total funds carried forward</b>		<b>36,878</b>	<b>-</b>	<b>36,878</b>	<b>64,758</b>

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 £
<b>Income &amp; Endowments from:</b>				
Donations & Legacies	A1	120,281	-	114,494
<b>Total income</b>	A	<u>120,281</u>	<u>-</u>	<u>114,494</u>
<b>Expenditure on:</b>				
Charitable activities	B2	148,556	-	162,547
<b>Total expenditure</b>	B	<u>148,556</u>	<u>-</u>	<u>162,547</u>
<b>Net expenditure for the year</b>		(28,275)	-	(48,053)
<b>Net income after transfers</b>		<u>(28,275)</u>	<u>-</u>	<u>(48,053)</u>
<b>Other recognised gains/(losses)</b>		-	-	-
<b>Net movement in funds</b>		<u>(28,275)</u>	<u>-</u>	<u>(48,053)</u>
<b>Reconciliation of funds:-</b>	E			
<b>Total funds brought forward</b>		112,811	-	112,811
<b>Total funds carried forward</b>		<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>
<b>Net resources available to fund charitable activities</b>	<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)
	<b>36,878</b>	<b>-</b>	<b>36,878</b>	<b>64,758</b>
<b>Closing revenue funds</b>	<b>36,878</b>	<b>-</b>	<b>36,878</b>	<b>64,758</b>

##### 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
<b>Total funds</b>	<b>36,878</b>	<b>-</b>	<b>36,878</b>	<b>64,758</b>

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 £
<b>Current assets</b>				
Cash at bank and in hand	<b>B B4</b>	38,678	66,558	
<b>Creditors: amounts falling due within one year</b>	<b>6 C1</b>	<u>(1,800)</u>	<u>(1,800)</u>	
<b>Net current assets</b>			<u>36,878</u>	<u>64,758</u>
<b>The total net assets of the charity</b>			<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
<b>Total charity funds</b>			<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
<b>Total unrestricted and designated funds</b>	<b>64,758</b>	<b>(27,880)</b>	<b>-</b>	<b>36,878</b>
<b>Total charity funds</b>	<b>64,758</b>	<b>(27,880)</b>	<b>-</b>	<b>36,878</b>

#### 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)
	<b>101,814</b>	<b>(129,694)</b>	<b>-</b>	<b>(27,880)</b>

#### 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 £
<b>Donations and gifts from individuals</b>				
Voluntary donations	114,494	-	114,494	120,281
<b>Total donations and gifts from individuals</b>	<b>101,814</b>	<b>-</b>	<b>101,814</b>	<b>114,494</b>
<b>Total Donations and Legacies</b>	<b>A1 101,814</b>	<b>-</b>	<b>101,814</b>	<b>114,494</b>

### 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
<b>Total direct spending</b>	<b>B2a 128,296</b>	<b>-</b>	<b>128,296</b>	<b>159,700</b>

### 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 £
<b>Administrative overheads</b>				
Sundry expenses	198	-	198	275
Travel	-	-	-	262
<b>Financial costs</b>				
Bank charges	-	-	-	1,110
<b>Total support costs</b>	<b>198</b>	<b>-</b>	<b>198</b>	<b>1,647</b>

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
<b>Total Governance costs</b>	<b>1,200</b>	<b>-</b>	<b>1,200</b>	<b>1,200</b>

### 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
<b>Total charitable expenditure</b>	<b>B2 129,694</b>	<b>-</b>	<b>129,694</b>	<b>162,547</b>