

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

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.

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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).

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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.

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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 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.

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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.

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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
	£	£
Net expenditure	(27,880)	(48,053)
Unrestricted Revenue Funds available for the general purposes of the charity	36,878	64,758
Total Funds	36,878	64,758

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.

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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;

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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

