

Registered Company No. NI658876

Mulyata Childrens Mission
(a company limited by guarantee)
Unaudited financial statements and
Trustees' report
For the year ended 31 December 2023

Mulyata Childrens's Mission

Unaudited financial statements and trustees' report for the year ended 31 December 2023

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Mulata Children's Mission

Reference and administrative details

Name

Mulyata Children's Mission

Charity Registration Number

NIC108738

Company Registration Number

NI658876

Directors

Mr A Harkness
Mrs J Harkness
Mr A Kerr
Mrs S Kerr
Mr W Steele
Mr J Wright

Secretary

Mrs S Kerr

Trustees

Mr A Harkness
Mrs J Harkness
Mr A Kerr
Mrs S Kerr
Mr W Steele
Mr J Wright

Registered & Principal Office

91b Crosskeys Road
Ahoghill
Ballymena
Co Antrim
BT42 2QY

Bankers

Danske Bank Limited
1-2 Broadway
Ballymena
Co Antrim
BT43 6EA

Chartered Accountant

Mrs Elizabeth Blake FCA
17 Whinsands Close
Fulwood
Preston
PR2 9AP

Tax Charity Number

NI00878

Mulyata Children's Mission

Directors and Trustees' Annual Report

The directors and trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31 December 2023 which are also prepared to meet the requirement for a director's report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act (Northern Ireland) 2008, the Companies Act 2006, the Memorandum and Articles of Association, and Account 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 (FSR102) (effective 1 January 2015).

Objectives and activities

The Principal objective is to raise funds to assist the community of Mulyata in the Copperbelt region of Zambia by providing food, clothing, medicine and assistance with education to the impoverished and the orphan children of the area.

Achievements and performance 2023

Mulyata Children's Mission are thankful for the continued blessing of its operations in Mulyata Village, Zambia. An amount of £48020 was forwarded to the Mission in Zambia. The feeding programme continues to meet the needs of 320 children, providing a nutritious meal on a daily basis, with an additional meal of breakfast for the pre-school children, to help raise the health and development of these children. The pre-school continues to provide a high level of pre-school education, along with fun and games to 30 children from the most impoverished families in the village. Further works have been carried out on the main water supply in the village with refurbishment of the main borehole, installation of solar panels and pump. This has brought great benefit to the health of the entire population of the village with the local medical staff reporting a massive drop in dysentery and other health problems amongst both children and adults in the village. A clean, reliable water supply has also been provided to the medical clinic, with the obvious benefit to the safe and hygienic operation of the clinic. Sanitary products are still being made available for the women and girls in the village, and we continue restock medications in the village clinic on a monthly basis as supplies are no longer forthcoming from government.

Financial Review

The results for the year are set out in the statement of financial activities on page 6.

The reserves that have accumulated since the charity was incorporated are unrestricted reserves and are available for immediate use to assist in achieving the charities objectives and total £14263 at 31 December 2023. It is not the intention of the trustees to accumulate reserves but rather to continue to provide financial assistance to Mulyata, Zambia on the ongoing basis as funds become available. This policy will be reviewed annually by the trustees.

Structure, governance and management

The company is limited by guarantee. It is guaranteed by a Memorandum and Articles of Association and the liability of each member is limited to an amount not exceeding £10. The company is accepted as a charity for tax purposes. The trustees meet on a regular basis to review issues arising and to delegate tasks to the members. There is no provision in the

Memorandum and Articles of Association requiring the trustees to be re-elected annually and the trustees may elect new members as required.

Reference and administrative details These are set out on page 1.

Mulyata Children's Mission

Statement of director and trustee's responsibilities in respect of the annual report and financial statements

The directors and trustees are responsible for preparing the annual report and the financial statements in accordance with applicable laws and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statement unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

In preparing these financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statement; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the 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 in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small companies' exemption

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

By order of the Board

MJ Harkness
Director
23 July 2024

M J Harkness

W Steele
Director
23 July 2024

W Steele

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF MULYATA

I report on the accounts of Mulyata Children's Mission for the year ended 31 December 2023 which have been compiled, without carrying out an audit, from the accounting records and information and explanations you have given to me

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Companies Act 2006

Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act)
- to follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland and is in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 63 of the Charities Act and section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations and

• to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008 and section 44(1)(b) of the 2005 Act and Regulation 9 of the 2006 Regulations

have not been met or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

E Blake.

Elizabeth Blake FCA

17 Whinsands Close, Fulwood, Preston. PR2 9AP

Statement of financial activities (including income and expenditure account) for the year ended 31 December 2023						
		Unrestricted	Restricted	Total	Total	
	Notes	Funds 2023	Funds 2023	Funds 2023	Funds 2022	
		£	£	£	£	
Income						
Donations		23,625	9,225	32,850	26,619	
Gift Aid		2,943	819	3,762	6,036	
Shop Income		27,518	0	27,518	23,843	
Fundraising activities		2,771	0	2,771	3,342	
Total Income		56,856	10,044	66,900	60,840	
Expenditure						
<i>Costs of raising funds</i>						
Shop Expenses		6,018	0	6,018	7,848	
Bank Fees		459	0	459	508	
Printing and Stationary		640	0		640	
Fundraising expenses		46	0	46	0	
Expenditure on charitable activities:		271	4,394	4,665	1,646	
Donations towards Mulyata in Zambia		42,370	5,650	48,020	53,140	
Total Expenditure		49,164	10,044	59,208	63,782	
Net income and net movement in funds for the year		7,692	0	7,692	-2,942	
Reconciliation of funds						
		Unrestricted	Restricted	Total	Total	
		Funds 2023	Funds 2023	Funds 2023	Funds 2022	
		£	£	£	£	
Total funds brought forward		6,572	0	6,572	9,514	
Net income for the year		7,692	0	7,692	-2,942	
Total funds carried forward		14,263	0	14,263	6,572	

MULYATA CHILDRENS MISSION**Balance Sheet as at 31 December 2023**

	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Total Funds 2022
	£		£	£
Current Assets				
Cash at bank and in hand	14,263	0	14,263	6572
Total current assets	14,263	0	14,263	6572
Liabilities				
Creditors falling due within a year	0	0	0	0
Net Assets	14,263	0	14,263	6572
The funds of the charity:				
Unrestricted income funds	14,263	0	14,263	6572
Total charity funds	14,263	0	14,263	6572

The accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

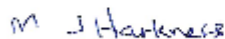
For the financial year ended 31 December 2023, the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies and the members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The company is recognised as a charity by the Inland Revenue (registration number NI100878)

The accounts on pages 6 to 10 were approved by the directors on 23 July 2024 and signed by them.

J Harkness
Director

 J Harkness

W Steele
Director



Registered number: NI1658876

Mulyata Children's Mission

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

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are set out below.

a) Basis of preparation

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) (effective 1 January 2015) – (Charities SORP *FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

b) Preparation of the accounts on a going concern basis

The company has very few liabilities and accordingly, the assessment of the trustees is that the 'charity' is a going concern.

c) Income recognition policies

Items of income are recognised and included in the accounts when all of the following criteria are met: -

- The charity has entitlement to the funds;
- There is sufficient certainty that receipt of the income is considered probable;
and
- The amount can be measured reliably.

d) Fund accounting

Unrestricted funds are those funds which are expendable at the discretion of the charity in furtherance of the purposes of the charity. In addition to expenditure on activities such funds may be held in order to finance working capital.

e) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation is measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds;
- Expenditure on charitable activities includes the cost of monies transferred to Zambia;
- other expenditure represents those items not falling into any other heading.

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

1 Accounting policies cont'd

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

f) Cash at bank and in hand

Cash at bank and in hand includes monies held in bank accounts.

g) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

h) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised as transaction value and subsequently measured at their settlement value.

2 Legal status of the Charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

3 Taxation

Mulyata Children's Mission is registered as a charity for tax purposes, and is recognised as a charity under reference NI00878.

The company is not registered for VAT.

Mulyata Children's Mission

Notes to the financial statements for the year ended 31 December 23

4 Analysis of charitable funds

	Unrestricted Funds £
Funds balance brought forward at 1 January 2022	6,572
Net income for the year	7,692
Fund balances carried forward at 31 December 2023	14,263

5 Trustee remuneration & related party transactions

Total donations received from related parties during the year amounted to £4120.

None of the trustees received any remuneration during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

9 Taxation

As a charity, Mulyata Children's Mission is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Accounting for donated facilities and services, including volunteers

This charity relies upon volunteers to provide the work performed. The volunteers use their various skills from planning events, record keeping and skilled tradespersons visiting Zambia to help improve the quality of life for the impoverished children to advance the charity's objectives. In accordance with the Charities SORP (FRS 102), the contribution of volunteers is not included as income in the charity accounts.