

Samson Chivatsi African Children's Appeal
(A company limited by guarantee)

Report and financial statements
Year ended 30 June 2012

Charity no. : SC027998
Company no. : SC186393

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Samson Chivatsi African Children's Appeal
Financial statements for the year ended 30 June 2012

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Legal and administrative information

Company registration number	SC186393
Charity registration number	SC027998
Registered office	95 Mowbray Rise Livingston WEST LOTHIAN EH54 6JP
Trustees	David Craig Yvonne Craig Maureen McIntyre
Secretary	Maureen McIntyre
Independent Examiner	Anne Dobson Chartered Accountant Greenbank Accountants 134 Comiston Road EDINBURGH EH10 5QN

Report of the trustees

The trustees, who are also directors for the purposes of company law, present their report together with the financial statements for the year ended 30 June 2012.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Samson Chivatsi African Children's Appeal is a company limited by guarantee, registered company number SC186393. The Company is governed by its memorandum and articles of association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Trustees

Trustees are recruited from the pool of people who, on a voluntary basis, participate in the development of the charity. All directors and the company secretary are also trustees of the charity and there are no other trustees. The trustees are named on page 3.

OBJECTIVES, ACTIVITIES AND ACHIEVEMENTS

The charity's object is to provide an education for children living in poverty in Africa, which for some time has had particular focus on the Mombasa, Kenya region. Our activities in The Gambia continue and we have limited any more investment in new capital in the Mombasa project, although we still fully fund the education of all the children there.

We continue to provide associated services such as a feeding programme, provision of electricity, clean water and uniforms and the orphanage.

In order to provide an education the charity first needs to acquire suitable premises which it has done either by leasing appropriate property or seeking to build upon either donated or low cost purchased land. Any buildings that are constructed by or purchased by the charity are wholly within its control and management. Having obtained premises the charity employs and manages the teachers in our schools. All lessons and teachers are operating to the approved national curricula of the appropriate government and education is provided regardless of the tribe, religion or gender of the child, entry being granted on the basis of greatest need through poverty.

We continue to provide and maintain the borehole for fresh water, electricity and a feeding programme in order to better deliver a safe and pleasant educational environment. The orphanage is still very necessary and is well run and maintained

As before we still trade as Educate The Kids. The donated website continues to function extremely well and we have a lively presence on Facebook

Despite the recession, we have managed to maintain most sponsorship levels but the on-going economic uncertainty has certainly harmed donations and we have cut costs wherever possible.

Report of the trustees (continued)

OBJECTIVES, ACTIVITIES AND ACHIEVEMENTS (continued)

In order to fund these activities, the charity seeks regular donations from sponsors who can sponsor the education of specific children, maintaining a relationship with that child throughout its education hopefully through to and during secondary level education. Other donations or offers of assistance are sought from companies, high net worth individuals and local and national government.

All administration costs are kept at minimal level to ensure that the vast majority of funds raised are spent in Africa in the provision of core activities not on internal bureaucracy.

FINANCIAL REVIEW

The Statement of Financial Activities shows net expenditure for the year of £12,163 (2011: net income for the year of £1,628) and the Balance Sheet shows net assets of £85,053 (2011: £97,216).

Reserves policy

The free reserves of the charity at 30 June 2012 are £85,053 (2011: £97,216) representing funds raised not yet fully expensed. The charity raises funds for the above activities, and at times funds are raised for the purpose of, for example, constructing a building, but will not yet have been fully expensed meaning that surpluses may be carried over to the next accounting period and are retained in reserves, however these are expected to be fully expensed on specific projects.

Risk management

The charity has no commitments and as such the trustees feel that the level of reserves are sufficient for the charity and would not enter into any business or operational circumstances that may lead to significant risks.

FUTURE DEVELOPMENTS

The charity will focus on growth in the area to provide an education to as many children as its regular donations base will permit.

Report of the trustees (continued)

TRUSTEES' RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS

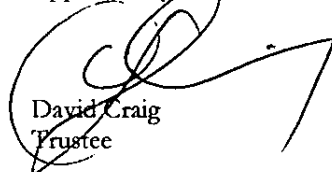
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of financial activities of the charitable company during the year and of the financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- 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
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued 2005) and in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the board on 15 February 2013 and signed on its behalf by:



David Craig
Trustee

Samson Chivatsi African Children's Appeal
SC027998
Report of the Independent Examiner

Independent Examiner's Report to the Trustees of Samson Chivatsi African Children's Appeal

I report on the accounts of the charity for the year ended 30 June 2012 which are set out on pages 8 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

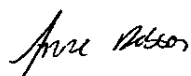
Basis of independent examiner's statement

My examination is carried out 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of 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 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 Regulation 8 of the 2006 Accounts 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.



Anne Dobson ACA
Greenbank Accountants Limited
134 Comiston Road
Edinburgh
EH10 5QN

18 February 2013

Samson Chivatsi African Children's Appeal
Financial statements for the year ended 30 June 2012

Statement of financial activities (incorporating income and expenditure account)

	Note	2012 £	2011 £
Incoming resources			
Incoming resources from generated funds			
Voluntary income	2	104,961	114,934
Total incoming resources		<u>104,961</u>	<u>114,934</u>
Resources expended			
Costs of generating funds:			
Costs of generating voluntary income	3	2,400	2,667
Charitable activities	4	113,768	109,689
Governance costs	5	956	950
Total resources expended		<u>117,124</u>	<u>113,306</u>
Net (expenditure)/income for the year		(12,163)	1,628
Total funds at 1 July 2011		97,216	95,588
Total funds at 30 June 2012		<u>85,053</u>	<u>97,216</u>

The accompanying accounting policies and notes form part of these financial statements.

Samson Chivatsi African Children's Appeal
Financial statements for the year ended 30 June 2012

Balance sheet

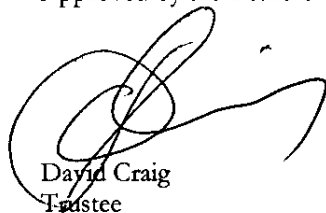
	Note	2012 £	2011 £
Current assets			
Debtors	8	31,776	-
Cash at bank and in hand		54,227	98,166
		<u>86,003</u>	<u>98,166</u>
Creditors: amounts falling due within one year	9	950	950
Net current assets		<u>85,053</u>	<u>97,216</u>
Funds			
Unrestricted funds: General Reserves		<u>85,053</u>	<u>97,216</u>

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

For the financial year ended 30 June 2012 the company was entitled to exemption from audit under section 477 Companies Act 2006; and no notice has been deposited under section 476.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Board of Trustees on 15 February 2013 and signed on their behalf by:



David Craig
Trustee

Samson Chivatsi African Children's Appeal
Registered number: SC186393

The accompanying accounting policies and notes form part of these financial statements.

Notes to the financial statements

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and follow the recommendations in the Statement Of Recommended Practice: Accounting by Charities (the SORP) issued in 2005.

Incoming resources

Voluntary income, which arises entirely from activities in the UK, is received by way of donations and sponsorship and is included gross in the Statement of Financial Activities when receivable. Donated gifts and services are included at a reasonable estimate of the value to the charity. The value of the set up of the website could not be quantified and therefore no value has been attributed to it in these accounts.

Resources expended

Expenditure is recognised when a liability is incurred. Costs are allocated between categories on a direct basis. Irrecoverable input VAT is charged directly to the Statement of Financial Activities in the year it is incurred.

Costs of generating funds includes those costs incurred in raising donations and sponsorship income.

Charitable activities expenditure comprises those costs incurred by the charity in pursuit of its charitable objects and includes both the direct costs and support costs relating to these activities. The trustees have decided to write off overseas charitable expenditure of a capital nature as it is incurred as it is not considered prudent to rely on title to assets being retained in politically complex regions.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the external scrutiny and reporting fees.

Support costs include central functions and have been allocated to cost categories on a direct basis.

Fund accounting

Unrestricted funds are donations and other incoming resources received or generated for the objects of the charity without further specified purpose and are available as general funds.

Samson Chivatsi African Children's Appeal
Financial statements for the year ended 30 June 2012

Notes to the financial statements (continued)

2 Voluntary income

	2012 £	2011 £
Sponsor pledges	68,469	72,983
Donations	4,716	41,951
Gift aid receivable	31,776	-
	<u>104,961</u>	<u>114,934</u>

3 Costs of generating voluntary income

	2012 £	2011 £
Postage and stationery	2,238	2,667
Other	162	-
	<u>2,400</u>	<u>2,667</u>

Samson Chivatsi African Children's Appeal
Financial statements for the year ended 30 June 2012

Notes to the financial statements (continued)

4 Charitable activities

	2012 £	2011 £
Direct expenditure		
Kenyan school building fees	85,464	68,989
Gambian orphanage	6,264	9,338
School equipment	718	629
Uniforms and badges	456	1,508
	<u>92,902</u>	<u>80,464</u>
Support costs		
Telephone and fax	266	40
Bank charges	600	589
Travel and subsistence	17,995	20,184
Other	2,005	8,412
	<u>20,866</u>	<u>29,225</u>
Total	<u>113,768</u>	<u>109,689</u>

5 Governance costs

	2012 £	2011 £
External scrutiny costs	<u>956</u>	<u>950</u>

Samson Chivatsi African Children's Appeal
Financial statements for the year ended 30 June 2012

Notes to the financial statements (continued)

6 Net incoming resources

Net incoming resources are stated after charging:

	2012 £	2011 £
Amounts payable to Independent Examiner:		
Independent Examination fee	756	750
Accountancy services	200	200
	<hr/>	<hr/>

7 Trustees

No remuneration was paid to trustees in their capacity as trustees in the year (2011: £nil).

No trustees were reimbursed expenses in the year to 30 June 2012 (2011: £nil).

8 Debtors

	2012 £	2011 £
Gift aid receivable	31,776	-
	<hr/>	<hr/>

9 Creditors: amounts falling due within one year

	2012 £	2011 £
Accruals and deferred income	950	950
	<hr/>	<hr/>

10 Share capital

Samson Chivatsi African Children's Appeal is a private company limited by guarantee.