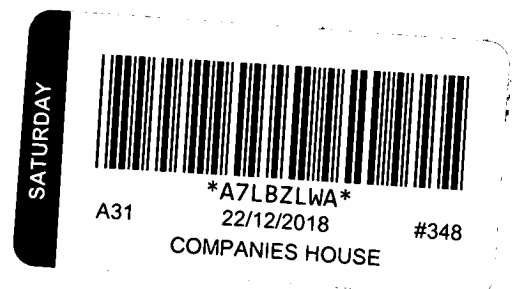


Charity Registration No. 1139741

Company Registration No. 07168118 (England and Wales)

EDUCATING THE CHILDREN
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2018
PAGES FOR FILING WITH REGISTRAR



EDUCATING THE CHILDREN

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	S Kadchha S Sisodia G Feehally
Charity number	1139741
Company number	07168118
Principal address	C/O Kish Parmar 7-9 William Road Kings Cross London NW1 3ER
Registered office	C/O Kish Parmar 7-9 William Road Kings Cross London NW1 3ER
Accountants	Featherstones 46a Station Road North Harrow Harrow Middlesex HA2 7SE

EDUCATING THE CHILDREN

CONTENTS

	Page
Trustees report	1 - 2
Statement of financial activities	3
Balance sheet	4
Notes to the accounts	5 - 9

EDUCATING THE CHILDREN

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 28 FEBRUARY 2018

The Trustees present their report and accounts for the year ended 28 February 2018.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's [governing document], the Companies Act 2006 and "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)"

Objectives and activities

The objects of the charity are the following:

- (a) the advancement of the education of children in Kenya and other developing countries through the provision of teachers and other volunteers and such other ways as the trustees think fit;
- (b) the advancement of women's empowerment in the workplace, marketplace and community in Kenya and other developing countries by such ways as the trustees think fit; and
- (c) the prevention or relief of poverty in Kenya and other developing countries by providing grants, school equipment and other items and services to individuals in need and/or charities or other organisations working to prevent or relieve poverty.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

Much of the focus this year has been on finishing the building of the core building at Sekenani Girls High School (SGHS). This includes the final dormitory and final classroom. We have now built: 4 classrooms, 2 dormitories, washrooms, teacher accommodation and offices. The community has contributed by taking ownership of building the science laboratory and we now have a fully functioning, sustainable secondary school. We now have all 4 cohorts in school – making this project a success as one of the first complete secondary schools in the region.

Financial review

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees has assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is a registered charity and a company limited by guarantee without having any share capital.

The trustees during the year were:

S Kadchha
S Sisodia
G Feehally

EDUCATING THE CHILDREN

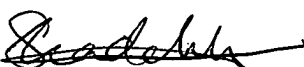
TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 28 FEBRUARY 2018

The directors of the company are charity trustees for the purpose of charity law and are also members under the company's Articles. Under the Memorandum and Articles of Association the charity may appoint by ordinary resolution additional directors. All members give their time voluntarily and received no benefits from the charity.

The Trustees are appointed/reappointed annually by the members during the AGM.

No preference dividends were paid. The director does not recommend payment of a final dividend.

The Trustees report was approved by the Board of Trustees.



S Kadchha

Trustees

Dated: 20 November 2018

EDUCATING THE CHILDREN

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 28 FEBRUARY 2018

	Notes	Unrestricted funds £	Total 2017 £
<u>Income from:</u>			
Donations and legacies	3	16,429	65,838
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Raising funds	4	-	8,250
		<hr/>	<hr/>
Charitable activities	5	1,477	169
		<hr/>	<hr/>
Total resources expended		1,477	8,419
		<hr/>	<hr/>
Net income for the year/ Net movement in funds		14,952	57,419
Fund balances at 1 March 2017		188,794	131,375
		<hr/>	<hr/>
Fund balances at 28 February 2018		203,746	188,794
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

EDUCATING THE CHILDREN

BALANCE SHEET

AS AT 28 FEBRUARY 2018

	Notes	2018 £	£	2017 £	£
Fixed assets					
Tangible assets	8		179,611		150,426
Current assets					
Cash at bank and in hand		24,135		38,368	
Creditors: amounts falling due within one year		-		-	
Net current assets			24,135		38,368
Total assets less current liabilities			203,746		188,794
Income funds					
Unrestricted funds			203,746		188,794
			203,746		188,794

The director of the company have elected not to include a copy of the Profit and loss account within the financial statements.

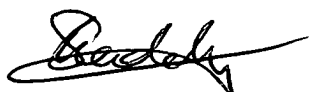
For the financial year ended 28 February 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- 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;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board of directors and authorised for issue on 20 November 2018 and are signed on its behalf by:



S Kadchha
Trustee

Company Registration No. 07168118

EDUCATING THE CHILDREN

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2018

1 Accounting policies

Company information

Educating The Children is a private company limited by guarantee incorporated in England and Wales. The registered office is C/O Kish Parmar, 7-9 William Road, Kings Cross, London, NW1 3ER.

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The Charity is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the Trustees has a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

FOR THE YEAR ENDED 28 FEBRUARY 2018

(Continued)

1.5 Tangible fixed assets

Land and buildings

Land and buildings	
Fixtures, fittings & equipment	25% reducing balance

1.6 Impairment of fixed assets

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.7 Cash and cash equivalents

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

EDUCATING THE CHILDREN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2018

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the director is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	2018 £	2017 £
Donations and gifts	16,429	65,838
	<u> </u>	<u> </u>
For the year ended 28 February 2017		65,838
		<u> </u>

4 Raising funds

	Unrestricted funds £	Total 2017 £
<u>Fundraising and publicity</u>		
Support costs	-	8,250

EDUCATING THE CHILDREN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2018

4 Raising funds (Continued)

	-	8,250
	<u>-</u>	<u>8,250</u>
For the year ended 28 February 2017		
Fundraising and publicity	8,250	8,250
	<u>8,250</u>	<u>8,250</u>

5 Charitable activities

	Charitable Expenditure £	Total £	2017 £
Charitable activities	-	-	169
Accountancy fee	850	850	-
Deprecation	409	409	-
Insurance	142	142	-
Computer running expense	76	76	-
	<u>1,477</u>	<u>1,477</u>	<u>169</u>
	<u>1,477</u>	<u>1,477</u>	<u>169</u>
Analysis by fund			
Unrestricted funds	1,477	1,477	
	<u>1,477</u>	<u>1,477</u>	
For the year ended 28 February 2017			
Unrestricted funds	169		169
	<u>169</u>		<u>169</u>

EDUCATING THE CHILDREN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2018

8 Tangible fixed assets

	Land and buildings	Fixtures, fittings & equipment	Total
	£	£	£
Cost			
At 1 March 2017	148,789	3,658	152,447
Additions	29,594	-	29,594
At 28 February 2018	178,383	3,658	182,041
Depreciation and impairment			
At 1 March 2017	-	2,021	2,021
Depreciation charged in the year	-	409	409
At 28 February 2018	-	2,430	2,430
Carrying amount			
At 28 February 2018	178,383	1,228	179,611
At 28 February 2017	148,789	1,637	150,426

9 Financial instruments

	2018 £	2017 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	24,135	38,368