

Receipts and payments accounts



For the period from 06 April 2013 To 05 April 2014

Section A Receipts and payments

	Notes	Unrestricted funds	Restricted funds	Total funds 2013/14	Total funds 2012/13
		£	£	£	£
Receipts					
Incoming resources from generated funds:					
Voluntary income					
- unrestricted donations		94,153	-	94,153	57,654
- unrestricted Gift Aid		5,179	-	5,179	14,514
- restricted donations - Kenya	1	-	50,318	50,318	19,176
- restricted donations - Nepal	2	-	4,428	4,428	10,656
- restricted donations - Borneo	3	-	3,588	3,588	5,442
- restricted donations - UK	4	-	3,000	3,000	2,750
Other incoming resources:					
Bank interest		-	-	-	931
Total receipts		99,333	61,333	160,666	111,123
Payments					
Costs of generating funds:					
Promotional activities (includes website)	4	1,185	3,000	4,185	4,880
Staff costs	4,5	3,844	2,750	6,594	5,169
Charitable activities:					
Donations to Moving Mountains Kenya	1	62,040	27,201	89,241	62,732
Donations to Moving Mountains Nepal	2	25,472	7,258	32,731	35,529
Donations to Koperasi Cooperative, Borneo	3	8,048	2,952	11,000	5,000
Governance:					
Staff costs	5	6,594	-	6,594	5,169
Other resources expended:					
Staff costs	5	13,188	-	13,188	10,339
Bank charges		281	-	281	257
Just Giving charges		216	-	216	216
Insurance		581	-	581	563
Miscellaneous expenditure		982	-	982	250
Total payments		122,430	43,162	165,592	130,104
Total receipts less total payments		(23,098)	18,172	(4,926)	(18,981)
Cash funds last year end		54,450	9,315	63,765	82,748
Cash funds this year end		31,352	27,487	58,839	63,765

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds	Restricted funds	Total funds
		£	£	2013/14 £
Cash funds	Cash at bank	31,352	27,487	58,839
	Total cash	31,352	27,487	58,839

Signed on behalf of the trustees	Print Name	Signature	Date of approval
	Gavin Bate		26/01/2015
	Andrew MacDonald		26/01/2015

Note 1 Restricted funds - East Africa:

Category	Restricted fund	Donor	Brought forward from 2012/13 £	60% of Receipts 2013/14 £	* Payments 2013/14 £	Carried forward to 2014/15 £
Social Welfare	Community Infrastructure	BBC Radio NI Appeal	42	-	(42)	-
Social Welfare	Ulamba Children's Home & ECD	Ben Clark Foundation		1,680	(1,680)	-
			42	1,680	(1,722)	-
Education	School Classrooms	Chris Morrone Fund		153	(153)	-
Education	School Classrooms	Sarah's Hope Fund, Canada		2,368	(2,368)	-
Education	School Facilities	King Edward's School	1,559		(1,559)	-
Education	School Facilities	Round Square		5,810	(11,855)	6,045
Education	School Fees	Sue Best		180	(180)	-
			1,559	8,511	(16,115)	6,045
Personal Development	EVS Volunteers - Ulamba	European Commission		17,030	(4,876)	12,154
Personal Development	EVS Volunteers - Embu	European Commission		14,096	(3,041)	11,055
Personal Development	Black Cats football clubs	Elise Vzls		386	(386)	-
Personal Development	Embu County School Orchestra	Musequality Grant		845	(845)	-
Personal Development	Starehe Students' Camp	Round Square		6,045		
				38,402	(9,148)	23,209
Health	Home Healthcare	Joanna Byers		173	(173)	-
Health	Water Project	Jane Cairns		9	-	9
Health	Water Project	Catriona Crosby		300	-	300
Health	Water Project	Kathryn Telford		300	-	300
Health	Water Project	Gillian & Rosemary Andrew		616	-	616
Health	Water Project	Ciaran Murphy		284	-	284
				1,681	(173)	1,508
Education	Teachers' Salaries	I M Morgan-Jones		43	(43)	-
				43	(43)	-
			1,601	50,318	(27,201)	18,672

Note:

* In normal circumstances restricted donations for East African projects are only accepted by Moving Mountains on the donor's agreement that 40% of their donation will be used not for specific project work but to pay for ongoing in-country staff and support costs. The above restricted income therefore represents 60% of such donations.

** These donations have been accepted on the basis that 100% of the donation will be restricted and be spent fully on project costs.

Note 2 Restricted funds - Nepal;

Category	Restricted fund	Donor	Brought forward from 2012/13 £	60% of Receipts * 2013/14 £	Payments 2013/14 £	Carried forward to 2014/15 £
Health	Healthcare facilities	Eleanor Badger	278	156	(434)	-
Health	Healthcare facilities	Emily Gwinnell	31	-	(31)	-
Health	Healthcare facilities	Sara Qandil	-	168	(168)	-
Health	Healthcare facilities	Lervi Guo	-	415	(415)	-
Health	Healthcare facilities	William Hann	-	266	(266)	-
Health	Healthcare facilities	Amy Samson	-	316	(316)	-
Health	Healthcare facilities	Lauren Fern	-	59	(59)	-
Health	Healthcare facilities	Hazel Powell	-	322	(322)	-
Health	Healthcare facilities	Andrew Armson	-	128	(128)	-
Health	Healthcare facilities	Maria Jinks	-	273	(273)	-
Health	Healthcare facilities	Natalie Murray	-	420	(420)	-
Health	Healthcare facilities	Jemima Graham	-	602	(602)	-
Health	Healthcare facilities	William Harper	-	204	-	204
Health	Healthcare facilities	Emma Lang	-	118	-	118
Health	Healthcare facilities	Michael Campbell	-	303	-	303
			309	3,750	(3,434)	625
Health	Building clinic	Ian and Diana Ventham	432	360	(792)	-
Health	Building clinic	Kingsbere Explorer Scouts	2,714	-	(2,714)	-
			3,146	360	(3,506)	-
Education	School Fees	Paul Lewis & Friends	-	318	(318)	-
				318	(318)	-
			3,455	4,428	(7,258)	625

Note:

* In normal circumstances restricted donations for Nepalese projects are only accepted by Moving Mountains on the donor's agreement that 40% of their donation will be used not for specific project work but to pay for ongoing in-country staff and support costs. The above restricted income therefore represents 60% of such donations.

Note 3 Restricted funds - Borneo;

Category	Restricted fund	Donor	Brought forward from 2012/13 £	100% of Receipts 2013/14 £	Payments 2013/14 £	Carried forward to 2014/15 £
Environmental	Forest regeneration, Sarawak	F. Maspero and E. Quacquarelli	116	-	(116)	-
Environmental	Forest regeneration, Sarawak	Rosalia Myttas-Perris	54	-	(54)	-
Environmental	Forest regeneration, Sarawak	Ross Harrison	29	-	(29)	-
Environmental	Forest regeneration, Sarawak	Anonymous	310	-	(310)	-
Environmental	Forest regeneration, Sarawak	Sarah Bryant	-	180	(180)	-
Environmental	Forest regeneration, Sarawak	Ellie Quacquarelli	-	252	(252)	-
Environmental	Forest regeneration, Sarawak	Fiona McLaughlin	-	250	(250)	-
Environmental	Forest regeneration, Sarawak	Francesca Maspero	-	291	(291)	-
Environmental	Forest regeneration, Sarawak	Rosalia Myttas-Perris	-	222	(222)	-
Environmental	Forest regeneration, Sarawak	Lucinda Davies	-	247	(247)	-
			509	1,443	(1,952)	-
Economic	Social enterprise	Roger Diski Award - AITO	1,000	-	(1,000)	-
Economic	Social enterprise	Carbon Offset Grant	-	2,145	-	2,145
			1,000	2,145	(1,000)	2,145
			1,509	3,588	(2,952)	2,145

Note 4 Restricted funds - UK;

Restricted fund	Donor	Category	Brought forward from 2012/13 £	100% of Receipts 2013/14 £	Payments 2013/14 £	Carried forward to 2014/15 £
Economic	Vodafone	Career Development	2,750	-	(2,750)	-
Economic	Andrew Styles	Website	-	3,000	(3,000)	-
			<u>2,750</u>	<u>3,000</u>	<u>(5,750)</u>	<u>-</u>

Note 5 Staff costs;

	Fundraising	Governance	Administration	TOTAL
	£	£	£	Staff Costs
				2013/14
				£
Salaries	6,307	6,307	12,615	25,229
Employer's social security costs	287	287	573	1,146
Total Staff Costs	6,594	6,594	13,188	26,375
Time spent	25%	25%	50%	100%

Staff costs have been apportioned between activities on the basis of time spent.

During 2013/14 the charity employed one full time member of staff (2012/13 - one employee).

An additional member of staff was employed from January 2014

An intern worked from April to June, funded by a grant from Vodafone

The trustees do not receive any remuneration for their services, and were not reimbursed for any expenses incurred during the year.

Volunteers;

During the year, the charity also benefitted from the work of a number of volunteers;
the trustees would like to thank everyone who donated their time.

Moving Mountains Categories for Expenditure

Main Category	Second Category	Description
Education & Vocation	Primary School Fees	Payment for primary school fees for children aged 7 - 11 years
	Secondary School fees	Payment for secondary school fees for children aged 11 - 17 years including additional costs
	College fees	Support for college courses, university fees or vocational training costs
	School classrooms	Capital funding for any new classrooms or rehabilitation of structures, in collaboration with authorities and local committees
	School facilities	Funding for libraries, toilets, water tanks and facilities specific to the educational institution which may or may not also be income generating
	Teaching resources Teacher salaries	Purchase of instruments, books, arts, sports kits and any other equipment necessary for non-examinable subjects Supplement of salaries for teachers who are involved in communities where we work
Personal Development	Youth rehabilitation Sisi Kwa Sisi camps	Funding for the running of the kids rehabilitation camps called Sisi Kwa Sisi (One to One) which are the highlight of the year for our beneficiaries
	Black Cats football coaching	Funding for matches, coaches and training equipment for our youth football teams around Kenya
	Rugby Sevens coaching	Funding for matches, coaches and training equipment for our youth rugby teams around Kenya
	Mount Kenya expeditions	Funding for any expeditions to Mount Kenya for our beneficiaries as part of their overall development and rehabilitation
	Youth in Action (EVS) Career development	Living, training and logistical expenses for the people who are chosen to be beneficiaries of the European Youth in Action Scheme Funding for work experience, career visits, courses and interns that we provide for personal and career development
Social Welfare	Ulamba Childrens Home & ECD	Costs for the running of the childrens home in western Kenya, with 45 children and 6 staff
	Child care at Mama Fatuma	Donation towards the costs for certain children at the Mama Fatuma Home in Nairobi
	Embu Rescue Centre	Funding for the rescue centre in Embu that provides food and support to street children
	Home support services	Helping for home costs covering food and rent of the families of children we support in school
	Child Support Services Community Infrastructure	Any additional payments for children eg bags, fares, pocket money Building of water tanks, wells and pipelines which are part of the improvement of community infrastructure and increased quality of life
Health	Building clinics	Building and renovating of clinics or medical institutions
	Healthcare facilities	Providing facilities at medical institutions
	Home healthcare	Funding for medical support in the home, medicines etc of families we support through the children and home support services
Environmental	Forest regeneration	Tree planting and seed collecting in the Penan Peace Park in Sarawak, Borneo
Economic	Social Enterprise	Microfinance or social finance for local income generating projects that have a social benefit and stimulus for the community or environment.