

## Independent Examiner's Report to the Trustees of the Zambian Orphans of AIDS UK

I report on the accounts of the charity for the period 1 January 2008 to 31 December 2008 which are set out on pages 1 to 3.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is needed.

It is my responsibility to:

examine the accounts (under section 43(3)(a) of the 1993 Act);

to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act ; and

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. 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 I do not express an audit opinion on the view given by the accounts.

### 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 41 of the 1993 Act; and

to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act;

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.

Following my examination of the charity's accounts for the year to 31 December 2008, I am very comfortable in making the above statement. However, I would wish the trustees to be aware that in my examination I had no way of verifying that the funds which have been sent to the charity's sister charity in Zambia (Zambia Orphans of AIDs Zambia) for disbursement to agreed projects were paid out to the various projects for which they were intended.

In making this comment, in no way do I consider that the funds have been used for anything other than the purpose for which they were intended, it is just that I have no way of examining those payments.

SIGNED BY NIGEL J DE'ATH

**Name:** Nigel J De'Ath

**Relevant professional qualification or body:** Fellow of the Insolvency Practitioners Association

**Address:** 12 The Rookery Balsham Cambridge CB21 4EU

**Date:** April 10th 2009

**Zambian Orphans of AIDS (UK)**

Reg charity no 1116460

**Statement of Financial Activities****For the Period 1st January to 31st December 2008**

<b>Total C/f 31st December 2007</b>			<b>£28,084</b>
<b>1. INCOME &amp; EXPENDITURE</b>	<b>2008</b>	<b>2008</b>	<b>2008</b>
<b>Incoming Resources</b>			
	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 08</b>
<b>Voluntary income</b>			
	£	£	£
Memberships	6,168		6,168
Donations	32,466	13,248	45,714
<b>Other Income</b>			
Gift Aid Rebate	8,786	331	9,117
Bank Interest	339		339
Total incoming resources	47,759	13,579	61,338
<b>Resources Expended</b>			
<b>Costs of generating/managing funds</b>			
Fundraising costs	1,272	-	1,272
Governance costs	240	-	240
<b>Charitable Activities</b>			
Project grants	41,007	17,327	58,334
Total resources expended	42,519	17,327	59,846
<b>Balance</b>			<b>1,492</b>
<b>Total funds carried forward</b>			<b>£ 29,576</b>

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Reg charity no 1116460

**Statement of Financial Activities****For the Period 1st January to 31st December 2008**

<b>2. BALANCE SHEET</b>	
	<b>2008</b>
<b>Fixed Assets</b>	-
<b>Current Assets</b>	
Debtors	9,042
Bank Deposit Account	18,442
Bank Current Account	3,627
	<b>31,111</b>
<b>Current Liabilities</b>	
Creditors	1,535
Net Current Assets	29,576
Net Assets	<b>29,576</b>
Represented by:	
<b>Funds</b>	
Restricted Funds (Chipembi)	4,531
Unrestricted Funds	25,045
	<b>29,576</b>
At 31 December 2008	<b>29,576</b>
Of which:	
Committed to Projects	20,639
Currently uncommitted	8,937
	<b>29,576</b>

<b>3. NOTES TO ACCOUNTS</b>	
	<b>2008</b>
<b>INCOME</b>	
<b>Memberships</b>	
Friends	6,168
<b>Donations</b>	
Friends and others	45,714
<b>Gift Aid</b>	
Gift Aid recoverable	
1.1 - 31.12.08	9,117
<b>Bank interest</b>	
Deposit A/c interest received	
1.1 - 31.12.08	339
<b>Total</b>	<b>61,338</b>
<b>EXPENDITURE</b>	
<b>Costs of generating funds</b>	
Caterers Oxford Event	883
Annual Review Print	1,146
Computer Equip	389
	<b>2,418</b>
Sponsorship Income for Annual	
Review Print	1,146
Net cost of generating funds	<b>1,272</b>
<b>Governance Costs</b>	
Bank Transfer/Just Giving fees	240
<b>Project Grants</b>	
Proj 1 ZOAZ Admin Support	8,278
Proj 5 Ichikwanka	7,705
Proj 6 Twapia	549
Proj 7 Kasama CCC	6,000
Proj 8 Lubushi	5,918
Proj 10 Ndola	1,000
Proj 11 Namushakende	5,556
Proj 12 Maseele	3,045
Proj 13 Malole	5,460
Proj 14 NPWDA	7,323
Proj 15 Chipembi	4,000
Proj 16 Mkushi	3,500
	<b>58,334</b>
<b>Total</b>	<b>59,846</b>