

Christian Development Uganda

England & Wales - Charity number 1011451

Details

| | |
|-------------|--|
| Other names | AICM UK, F/AICM, FRIENDS OF AICM, FRIENDS OF THE AFRICAN INTERNATIONAL CHRISTIAN MINISTRY, Friends of African International Christian Ministry |
| Status | Registered |
| Legal form | Trust |
| Registered | 1992-05-28 |
| Register | View on the Charity Commission register |

Contact

| | |
|---------|--|
| Address | Greenleas Orchard Way Cranbrook TN17 3LN |
| Phone | 01580712161 |
| Email | secretary.cduganda@gmail.com |
| Website | www.christiandevelopmentuganda.org.uk |

Activities

Objects: TO PROMOTE ANY CHARITABLE PURPOSE FOR THE BENEFIT OF THE INHABITANTS OF UGANDA AND OTHER PARTS OF AFRICA

Activities: To promote any charitable purpose for the benefit of the inhabitants of Uganda and other parts of Africa including the advancement of education, the relief of poverty, sickness or distress, the preservation & protection of health, and the advancement of religion.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Economic/community Development/employment
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin, Other Defined Groups

Geography

- **Area of benefit:** UGANDA AND OTHER PARTS OF AFRICA
- Uganda

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-12-31 | £87,520 | £96,743 | - | - |
| 2023-12-31 | £127,587 | £132,926 | - | - |
| 2022-12-31 | £93,321 | £67,444 | - | - |
| 2021-12-31 | £89,284 | £89,183 | - | - |
| 2020-12-31 | £112,734 | £119,307 | - | - |

Trustees

| Name | Role | Appointed |
|----------------------------|-------|------------|
| COLIN TOWNSEND | Chair | |
| Angus Zane Fynes-Clinton | | 2023-06-06 |
| Elizabeth Glasgow-Vasey | | 2018-01-27 |
| Esther Elizabeth Byrom | | 2020-05-02 |
| HELEN CLARE PEACHEY | | |
| Kate Potter | | 2014-04-01 |
| MIKE PEACHEY | | |
| MR MIKE HENDERSON | | |
| MRS SUE TOWNSEND | | |
| Michael William LLOYD | | 2014-08-01 |
| Rev ROGER SMITH | | 2012-10-15 |

Christian Development Uganda

England & Wales - Charity number 1011451

Accounts

Charity registration number 1011451

Christian Development Uganda
Annual Report and Financial Statements
For the year ended 31 December 2024

Christian Development Uganda

Trustees Annual Report

For the Year ended 31 December 2024

Charity Number: 1011451

Principal Address: Greenleas, Orchard Way, Cranbrook, Kent TN17 3LN

Names of Trustees who managed the Charity during the Year

- | | |
|------------------------------|---------------------------------|
| 1. Miss Esther Byrom | 6. Mrs H. Peachey |
| 2. Mrs E. Glasgow-Vasey | 7. Mr M. Peachey |
| 3. Mr A.Z. Fynes-Clinton | 8. Mrs C. Potter |
| 4. Mr M. Henderson | 9. Rev R. Smith |
| 5. Mr M.W. Lloyd (Treasurer) | 10. Mr C. Townsend (Chairman) |
| | 11. Mrs S. Townsend (Secretary) |

Bankers: CAF Bank Ltd, 25 Kings Hill Avenue, West Malling, Kent ME19 4JQ

Independent Examiner: Mr J.V. Gould FCA 18 Manor Way, Kidlington, Oxford OX5 2BD

Type of Governing Document: The Charity is governed by a Deed of Trust dated 17 May 1992 and Deeds of Variation dated 29 April 2006, 1 May 2020, 29 November 2021 and 13 April 2024.

How the Charity is constituted: As a Trust.

Charity Trustee Selection method: New Trustees are appointed at the invitation of existing Trustees.

The objects of the charity:

To promote any charitable purpose for the benefit of the inhabitants of Uganda and other parts of Africa, including the advancement of education, the relief of poverty, sickness and distress, the preservation and protection of health, and the advancement of religion.

The trustees have confirmed that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to the guidance published by the Charity Commission.

Summary of the Main Activities in relation to the Objects:

Christian Development Uganda supports through grants the work of Word And Deed Uganda (WADU) a charity based in Kabale, southern Uganda which is incorporated as an N.G.O. in Uganda (registration number INDR 16001 5236NB). It supports Batwa people and other rural poor through evangelism, education, health and nutrition monitoring and the provision of basic necessities. Through a Sponsorship Programme, twenty-one needy children are supported in primary and secondary education.

The UK charity is entirely run by volunteers, and seeks donations from any individual or organisation that wishes to support its work. Almost 95% of Christian Development Uganda's expenditure in 2024 was paid to WADU in grants. The remaining 5% represents Christian Development Uganda's own running expenses, 67% of which was covered by specific donations.

Six trustees and supporters visited the Kabale area on a tour of inspection in May and June. They were able to accompany WADU in their visits to primary schools and helped build latrines at the villages of Kinyarushengye and Murambo.

The trustees met in person at Witney in March after the AGM and by Zoom in July, November and December. Newsletters were published in June and December.

The trustees have had regard to the guidance issued by the Charity Commission on public benefit. The trustees have given consideration to the major risks to which the charity is exposed and satisfied themselves that systems or procedures are established in order to manage those risks. There were no serious incidents during 2024 that should have been reported to the Charity Commission for England and Wales but were not.

Financial review of the year 2024:

It is the policy of Christian Development Uganda to maintain a reserve sufficient to pay the running costs of WADU for six months or more, which has been achieved in 2024. At the year-end we held £24,885 in restricted funds and £13,599 in unrestricted funds.

M.W. Lloyd (Treasurer)

15 April 2025

CHRISTIAN DEVELOPMENT UGANDA

STATEMENT OF FINANCIAL ACTIVITIES

For the Year ended 31 December 2024

| | Unrestricted Funds 2024 £ | Restricted Funds 2024 £ | TOTAL 2024 £ | Unrestricted Funds 2023 £ | Restricted Funds 2023 £ | TOTAL 2023 £ |
|---|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|---------------------|
| Income from: | | | | | | |
| Donations and legacies (note 2) | 34,065.78 | 52,951.09 | 87,016.87 | 59,296.18 | 67,645.15 | 126,941.33 |
| Charitable activities | - | - | - | - | - | - |
| Investments | 503.04 | - | 503.04 | 645.85 | - | 645.85 |
| Total income | 34,568.82 | 52,951.09 | 87,519.91 | 59,942.03 | 67,645.15 | 127,587.18 |
| Expenditure on: | | | | | | |
| Raising funds | - | - | - | - | - | - |
| Charitable activities (note 3) | (45,023.23) | (51,719.62) | (96,742.85) | (38,192.04) | (94,734.31) | (132,926.35) |
| Total resources expended | (45,023.23) | (51,719.62) | (96,742.85) | (38,192.04) | (94,734.31) | (132,926.35) |
| Net gains/(losses) on investments | - | - | - | - | - | - |
| Net incoming/(outgoing resources before transfers) | (10,454.41) | 1,231.47 | (9,222.94) | 21,749.99 | (27,089.16) | (5,339.17) |
| Gross transfers between funds | - | - | - | (18,062.17) | 18,062.17 | - |
| Net movement in funds | (10,454.41) | 1,231.47 | (9,222.94) | 3,687.82 | (9,026.99) | (5,339.17) |
| Fund balances at 1 January 2024 | 24,053.69 | 23,623.62 | 47,677.31 | 20,365.87 | 32,650.61 | 53,016.48 |
| Fund balances at 31 December 2024 | 13,599.28 | 24,855.09 | 38,454.37 | 24,053.69 | 23,623.62 | 47,677.31 |

The statement of financial activities includes all gains and losses recognised in the year

All income and expenditure derive from continuing activities

CHRISTIAN DEVELOPMENT UGANDA

BALANCE SHEET

As at 31 December 2024

| | 2024 | | 2023 | |
|---------------------------------|------------------|-------------------------|------------------|-------------------------|
| | £ | £ | £ | £ |
| Current assets | | | | |
| Cash at bank | | | | |
| CAF current account | 25,929.18 | | 29,394.28 | |
| CAF gold account | <u>12,525.19</u> | | <u>18,283.03</u> | |
| Net assets | | <u><u>38,454.37</u></u> | | <u><u>47,677.31</u></u> |
| Income funds | | | | |
| <u>Restricted</u> | | | | |
| Alternative Gifts | 1,307.00 | | 916.62 | |
| Batwa | 16,881.09 | | 17,360.00 | |
| Sponsorship | 6,247.00 | | 5,347.00 | |
| Stanton Harcourt Primary School | 420.00 | | - | |
| Vehicle Appeal | <u>-</u> | | <u>-</u> | |
| | | 24,855.09 | | 23,623.62 |
| <u>Unrestricted</u> | | | | |
| General | | <u>13,599.28</u> | | <u>24,053.69</u> |
| | | <u><u>38,454.37</u></u> | | <u><u>47,677.31</u></u> |

C Townsend (Chair)

23 July 2025

Charity Registration No. 1011451

CHRISTIAN DEVELOPMENT UGANDA

RESTRICTED FUNDS

For the Year ended 31 December 2024

| | 2024 | | 2023 | |
|--|------------------|-------------|--------------------|-------------|
| ALTERNATIVE GIFTS | | | | |
| Balance brought forward | 916.62 | | 1,650.52 | |
| Donations | | 2,182.00 | | 1,222.70 |
| Grants | | (1,351.62) | | (1,956.60) |
| Transfer to Ministry | | (440.00) | | - |
| Income less expenditure | <u>390.38</u> | | <u>(733.90)</u> | |
| Balance carried over | <u>1,307.00</u> | | <u>916.62</u> | |
| MINISTRY | | | | |
| Balance brought forward | 17,360.00 | | 27,683.30 | |
| Regular giving | | 25,846.00 | | 25,716.00 |
| Donations | | 13,503.09 | | 6,617.47 |
| Transfer from Alternative Gifts | | 440.00 | | - |
| Grants | | (40,268.00) | | (42,656.77) |
| Income less expenditure | <u>(478.91)</u> | | <u>(10,323.30)</u> | |
| Balance carried over | <u>16,881.09</u> | | <u>17,360.00</u> | |
| SPONSORSHIP | | | | |
| Balance brought forward | 5,347.00 | | 3,123.67 | |
| Regular giving | | 11,000.00 | | 7,811.00 |
| Donations | | - | | 83.00 |
| Grants | | (10,100.00) | | (5,670.67) |
| Income less expenditure | <u>900.00</u> | | <u>2,223.33</u> | |
| Balance carried over | <u>6,247.00</u> | | <u>5,347.00</u> | |
| STANTON HARCOURT PRIMARY SCHOOL | | | | |
| Balance brought forward | - | | 193.12 | |
| Donations | | 420.00 | | - |
| Happy feet donations | | - | | 510.00 |
| Grants | | - | | (703.12) |
| Income less expenditure | <u>420.00</u> | | <u>(193.12)</u> | |
| Balance carried over | <u>420.00</u> | | <u>-</u> | |
| VEHICLE APPEAL | | | | |
| Balance brought forward | - | | - | |
| Donations | | - | | 25,684.98 |
| Transfer from General | | - | | 18,062.17 |
| Grants and associated bank charges | | - | | (43,722.15) |
| Bank charges | | - | | (25.00) |
| Income less expenditure | <u>-</u> | | <u>-</u> | |
| Balance carried over | <u>-</u> | | <u>-</u> | |

CHRISTIAN DEVELOPMENT UGANDA

UNRESTRICTED FUNDS (SUMMARY)

For the Year ended 31 December 2024

| | 2024 | | 2023 | |
|-------------------------------|--------------------|-------------|------------------|-------------|
| Balance brought forward | 24,053.69 | | 20,365.87 | |
| Donations | | 34,568.82 | | 59,942.03 |
| Expenditure - Support costs | | (5,141.98) | | (421.50) |
| Grants | | (39,881.25) | | (37,770.54) |
| Transfers to restricted funds | | - | | (18,062.17) |
| Income less expenditure | <u>(10,454.41)</u> | | <u>3,687.82</u> | |
| Balance carried over | <u>13,599.28</u> | | <u>24,053.69</u> | |

CHRISTIAN DEVELOPMENT UGANDA

NOTES TO THE ACCOUNTS

For the Year ended 31 December 2024

1 Accounting Policies

Charity Information

Christian Development Uganda is a registered Charity, governed by a Deed of Trust dated 17 May 1992, as amended by subsequent Deeds of Variation dated 29 April 2006, 1 May 2020, 29 November 2021 and 13 April 2024.

It was formerly known as Friends Of The African International Christian Ministry

Accounting Convention

The financial statements have been prepared in accordance with the charity's governing document, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, on a receipts and payments basis and under the historical cost convention.

Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and they therefore continue to adopt the going concern basis of accounting in preparing the financial statements.

Charitable Funds

Unrestricted funds are available for use at the discretion of the trustees in the furtherance of their charitable objectives.

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:

Alternative Gifts - funds are used to purchase specific useful items for the rural population in Uganda.

Batwa - funds are used to provide school meals, educational materials and activities for Batwa primary school children.

Sponsorship - funds pay school fees for vulnerable children of secondary school age who would not otherwise receive an education

Stanton Harcourt Primary School - funds are for playground equipment and shoes for primary school children.

Vehicle Appeal - funds are used to enable WADU to purchase their own vehicle for use by their aid workers.

During the year, the Stanton Harcourt Primary School restricted fund was fully expended.

Income

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.

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.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of obligation can be measured reliably.

Grants are included in the accounts once they are approved for payment by the trustees.

Cash and Cash Equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and bank overdrafts. Bank overdrafts are shown in current liabilities.

2 Income from donations and legacies

| | 2024 | | 2023 | |
|-----------|--------------------|------------------|--------------------|------------------|
| | Unrestricted Funds | Restricted Funds | Unrestricted Funds | Restricted Funds |
| Donations | 34,065.78 | 52,951.09 | 37,636.18 | 67,645.15 |
| Legacies | - | - | 21,660.00 | - |
| | <u>34,065.78</u> | <u>52,951.09</u> | <u>59,296.18</u> | <u>67,645.15</u> |

3 Expenditure on charitable activities

| | 2024 | | 2023 | |
|-----------------------------|--------------------|------------------|--------------------|------------------|
| | Unrestricted Funds | Restricted Funds | Unrestricted Funds | Restricted Funds |
| Grants to institutions: | | | | |
| Word and Deed Uganda | 39,881.25 | 51,719.62 | 37,770.54 | 94,709.31 |
| Other | - | - | - | - |
| Support Costs | | | | |
| Travel | 1,769.07 | - | - | - |
| Bank charges | 216.75 | - | 211.50 | 25.00 |
| Stationery and newsletters | 1,656.16 | - | - | - |
| Website, phone and software | - | - | 210.00 | - |
| Professional fees | 1,500.00 | - | - | - |
| | <u>45,023.23</u> | <u>51,719.62</u> | <u>38,192.04</u> | <u>94,734.31</u> |

Word and Deed Uganda (WADU) is a charity registered in Uganda as an N.G.O. Its aims are in line with those of Christian Development Uganda (CDU). The two charities are not connected.

4 Trustees expenses

Five trustees were reimbursed expenses totalling £3,260 (2023 : £Nil) during the year.
The trustees received no remuneration (2023 : £Nil)

Christian Development Uganda

Independent Examiner's Report to the Trustees of the Christian Development Uganda, Charity number 1011451, on accounts for the year ended 31 December 2024 set out on pages 4 to 9

I report to the trustees on my examination of the accounts of the above charity ('the Trust') for the year ended 31 December 2024.

Responsibilities and basis of report:

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect;

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

J V Gould FCA

18, Manor Way, Kidlington, Oxon

23 July 2025

Christian Development Uganda

England & Wales - Charity number 1011451

Accounts

Christian Development Uganda

Trustees Annual Report

For the Year ended 31st December 2023

Charity Number: 1011451

Principal Address: Greenleas, Orchard Way, Cranbrook, Kent TN17 3LN

Names of Trustees who managed the Charity during the Year

- | | |
|--------------------------------------|---------------------------------|
| 1. Miss Esther Byrom | 7. Mrs H. Peachey |
| 2. Miss E. Glasgow | 8. Mr M. Peachey |
| 3. Mr A.Z. Fynes-Clinton (from June) | 9. Mrs C. Potter |
| 4. Mrs G. Henderson (to April) | 10. Rev R. Smith |
| 5. Mr M. Henderson | 11. Mr C. Townsend (Chairman) |
| 6. Mr M.W. Lloyd (Treasurer) | 12. Mrs S. Townsend (Secretary) |

Bankers: CAF Bank Ltd, 25 Kings Hill Avenue, West Malling, Kent ME19 4JQ

Independent Examiner: Mr J.V. Gould FCA 18 Manor Way, Kidlington, Oxford OX5 2BD

Type of Governing Document: The Charity is governed by a Deed of Trust dated 17th May 1992, and a Deed of Variation dated 29th April 2006.

How the Charity is constituted: As a Trust.

Charity Trustee Selection method: New Trustees are appointed at the invitation of existing Trustees.

The objects of the charity:

To promote any charitable purpose for the benefit of the inhabitants of Uganda and other parts of Africa, including the advancement of education, the relief of poverty, sickness and distress, the preservation and protection of health, and the advancement of religion.

The trustees have confirmed that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to the guidance published by the Charity Commission.

Summary of the Main Activities in relation to the Objects:

Christian Development Uganda supports through grants the work of Word And Deed Uganda (WADU) a charity based in Kabale, southern Uganda which is incorporated as an N.G.O. in Uganda (registration number INDR 16001 5236NB). It supports Batwa people and other rural poor through evangelism, education, health and nutrition monitoring and the provision of basic necessities. Through a Sponsorship Programme, eleven needy children are supported in secondary education.

The UK charity is entirely run by volunteers, and seeks donations from any individual or organisation that wishes to support its work. Over 99% of Christian Development Uganda's expenditure in 2023 was paid to WADU in grants. The remainder (under 1%) represents Christian Development Uganda's own running expenses, which were lower than usual in 2023 because most of the tour of inspection expenses were incurred in 2022.

Three trustees and a supporter visited the Kabale area on a tour of inspection in January and February. They were able to support WADU in various medical interventions and erect playground equipment at a primary school.

The trustees met in person at Witney in March after the AGM and by Zoom in June and November. Newsletters were published in March, July and December.

The trustees have had regard to the guidance issued by the Charity Commission on public benefit. The trustees have given consideration to the major risks to which the charity is exposed and satisfied themselves that systems or procedures are established in order to manage those risks. There were no serious incidents during 2023 that should have been reported to the Charity Commission for England and Wales but were not.

Financial review of the year 2023:

It is the policy of Christian Development Uganda to maintain a reserve sufficient to pay the running costs of WADU for six months or more, which has been achieved in 2023. Our Lent Appeal raised over £2,000 to provide uniforms for children who would not otherwise be able to go to school. Stanton Harcourt Primary School provided funds to equip 193 children with shoes so that they no longer need to suffer from injuries, blisters and parasites. An appeal to provide WADU with a Toyota Land Cruiser was launched in July and we were able to provide the funds (about £43,750) in December, half of which came from a legacy received earlier and half the rest from one donor. At the yearend we held £23,623 in restricted funds and £24,054 in unrestricted funds.

M.W. Lloyd (Treasurer)

13th April 2024

CHRISTIAN DEVELOPMENT UGANDA

STATEMENT OF FINANCIAL ACTIVITIES

For the Year ended 31 December 2023

| | Unrestricted Funds 2023 £ | Restricted Funds 2023 £ | TOTAL 2023 £ | Unrestricted Funds 2022 £ | Restricted Funds 2022 £ | TOTAL 2022 £ |
|---|------------------------------------|----------------------------------|---------------------|------------------------------------|----------------------------------|--------------------|
| Income from: | | | | | | |
| Donations and legacies (note 2) | 59,296.18 | 67,645.15 | 126,941.33 | 42,816.83 | 50,478.40 | 93,295.23 |
| Charitable activities | - | - | - | - | - | - |
| Investments | 645.85 | - | 645.85 | 26.02 | - | 26.02 |
| Total income | 59,942.03 | 67,645.15 | 127,587.18 | 42,842.85 | 50,478.40 | 93,321.25 |
| Expenditure on: | | | | | | |
| Raising funds | - | - | - | - | - | - |
| Charitable activities (note 3) | (38,192.04) | (94,734.31) | (132,926.35) | (30,559.56) | (36,884.20) | (67,443.76) |
| Total resources expended | (38,192.04) | (94,734.31) | (132,926.35) | (30,559.56) | (36,884.20) | (67,443.76) |
| Net gains/(losses) on investments | - | - | - | - | - | - |
| Net incoming/(outgoing resources before transfers) | 21,749.99 | (27,089.16) | (5,339.17) | 12,283.29 | 13,594.20 | 25,877.49 |
| Gross transfers between funds | (18,062.17) | 18,062.17 | - | (6,918.54) | 6,918.54 | - |
| Net movement in funds | 3,687.82 | (9,026.99) | (5,339.17) | 5,364.75 | 20,512.74 | 25,877.49 |
| Fund balances at 1 January 2023 | 20,365.87 | 32,650.61 | 53,016.48 | 15,001.12 | 12,137.87 | 27,138.99 |
| Fund balances at 31 December 2023 | 24,053.69 | 23,623.62 | 47,677.31 | 20,365.87 | 32,650.61 | 53,016.48 |

The statement of financial activities includes all gains and losses recognised in the year

All income and expenditure derive from continuing activities

CHRISTIAN DEVELOPMENT UGANDA

BALANCE SHEET

As at 31 December 2023

| | 2023 | | 2022 | |
|---------------------------------|------------------|-------------------------|--------------|-------------------------|
| | £ | £ | £ | £ |
| Current assets | | | | |
| Cash at bank | | | | |
| CAF current account | 29,394.28 | | 52,924.93 | |
| CAF gold account | <u>18,283.03</u> | | <u>91.55</u> | |
| Net assets | | <u><u>47,677.31</u></u> | | <u><u>53,016.48</u></u> |
| Income funds | | | | |
| <u>Restricted</u> | | | | |
| Alternative Gifts | 916.62 | | 1,650.52 | |
| Batwa | 17,360.00 | | 27,683.30 | |
| Sponsorship | 5,347.00 | | 3,123.67 | |
| Stanton Harcourt Primary School | - | | 193.12 | |
| Vehicle Appeal | <u>-</u> | | <u>-</u> | |
| | | 23,623.62 | | 32,650.61 |
| <u>Unrestricted</u> | | | | |
| General | | <u>24,053.69</u> | | <u>20,365.87</u> |
| | | <u><u>47,677.31</u></u> | | <u><u>53,016.48</u></u> |

C Townsend (Chair)

23rd May 2024

Charity Registration No. 1011451

CHRISTIAN DEVELOPMENT UGANDA

RESTRICTED FUNDS

For the Year ended 31 December 2023

| | 2023 | | 2022 |
|--|------------------|-------------|------------------|
| ALTERNATIVE GIFTS | | | |
| Balance brought forward | 1,650.52 | | 276.00 |
| Donations | | 1,222.70 | 1,374.52 |
| Grants | | (1,956.60) | - |
| Income less expenditure | (733.90) | | 1,374.52 |
| Balance carried over | <u>916.62</u> | | <u>1,650.52</u> |
| BATWA | | | |
| Balance brought forward | 27,683.30 | | 936.00 |
| Regular giving | | 25,716.00 | 11,366.00 |
| Donations | | 6,617.47 | 29,915.30 |
| Transfers from General | | - | 6,130.00 |
| Transfer from Murubindi | | - | 4,928.00 |
| Grants | | (42,656.77) | (25,592.00) |
| Income less expenditure | (10,323.30) | | 26,747.30 |
| Balance carried over | <u>17,360.00</u> | | <u>27,683.30</u> |
| MURUBINDI | | | |
| Balance brought forward | - | | 6,365.00 |
| Donations | | - | - |
| Grants | | - | (1,437.00) |
| Transfer to Batwa | | - | (4,928.00) |
| Income less expenditure | - | | (6,365.00) |
| Balance carried over | <u>-</u> | | <u>-</u> |
| SPONSORSHIP | | | |
| Balance brought forward | 3,123.67 | | 2,750.58 |
| Regular giving | | 7,811.00 | 5,904.00 |
| Donations | | 83.00 | - |
| Grants | | (5,670.67) | (5,530.91) |
| Income less expenditure | 2,223.33 | | 373.09 |
| Balance carried over | <u>5,347.00</u> | | <u>3,123.67</u> |
| CORONAVIRUS-19 EMERGENCY | | | |
| Balance brought forward | - | | 1,810.29 |
| Donations | | - | 100.00 |
| Transfer from General | | - | 574.00 |
| Grants | | - | (2,484.29) |
| Income less expenditure | - | | (1,810.29) |
| Balance carried over | <u>-</u> | | <u>-</u> |
| STANTON HARCOURT PRIMARY SCHOOL | | | |
| Balance brought forward | 193.12 | | - |
| Donations | | 510.00 | 1,718.58 |
| Transfer from General | | - | 214.54 |
| Happy feet donations | | - | 100.00 |
| Grants | | (703.12) | (1,840.00) |
| Income less expenditure | (193.12) | | 193.12 |
| Balance carried over | <u>-</u> | | <u>193.12</u> |
| VEHICLE APPEAL | | | |
| Balance brought forward | - | | - |
| Donations | | 25,684.98 | - |
| Transfer from General | | 18,062.17 | - |
| Grants and associated bank charges | | (43,722.15) | - |
| Bank charges | | (25.00) | - |
| Income less expenditure | - | | - |
| Balance carried over | <u>-</u> | | <u>-</u> |

CHRISTIAN DEVELOPMENT UGANDA

UNRESTRICTED FUNDS (SUMMARY)

For the Year ended 31 December 2023

| | 2023 | | 2022 | |
|-------------------------------|------------------|--------------------|------------------|-------------------|
| Balance brought forward | 20,365.87 | | 15,001.12 | |
| Donations | | 59,942.03 | | 42,842.85 |
| Expenditure - Support costs | | (421.50) | | (3,079.47) |
| Grants | | (37,770.54) | | (27,480.09) |
| Transfers to restricted funds | | <u>(18,062.17)</u> | | <u>(6,918.54)</u> |
| Income less expenditure | <u>3,687.82</u> | | <u>5,364.75</u> | |
| Balance carried over | <u>24,053.69</u> | | <u>20,365.87</u> | |

CHRISTIAN DEVELOPMENT UGANDA

NOTES TO THE ACCOUNTS

For the Year ended 31 December 2023

1 Accounting Policies

Charity Information

Christian Development Uganda is a registered Charity, governed by a Deed of Trust dated 17 May 1992, and a Deed of Variation dated 29 April 2006. It was formerly known as Friends Of The African International Christian Ministry

Accounting Convention

The financial statements have been prepared in accordance with the charity's governing document, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, on a receipts and payments basis and under the historical cost convention.

Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and they therefore continue to adopt the going concern basis of accounting in preparing the financial statements.

Charitable Funds

Unrestricted funds are available for use at the discretion of the trustees in the furtherance of their charitable objectives.

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:

Alternative Gifts - funds are used to purchase specific useful items for the rural population in Uganda.

Batwa - funds are used to provide school meals, educational materials and activities for Batwa primary school children.

Sponsorship - funds pay school fees for vulnerable children of secondary school age who would not otherwise receive an education

Stanton Harcourt Primary School - funds are for playground equipment and shoes for primary school children.

Vehicle Appeal - funds are used to enable WADU to purchase their own vehicle for use by their aid workers.

During the year, the Stanton Harcourt Primary School restricted fund was fully expended.

Income

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.

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.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of obligation can be measured reliably.

Grants are included in the accounts once they are approved for payment by the trustees.

Cash and Cash Equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and bank overdrafts. Bank overdrafts are shown in current liabilities.

2 Income from donations and legacies

| | 2023 | | 2022 | |
|-----------|-----------------------|---------------------|-----------------------|---------------------|
| | Unrestricted Funds | Restricted Funds | Unrestricted Funds | Restricted Funds |
| Donations | 37,636.18 | 67,645.15 | 42,816.83 | 50,478.40 |
| Legacies | 21,660.00 | - | - | - |
| | <u>59,296.18</u> | <u>67,645.15</u> | <u>42,816.83</u> | <u>50,478.40</u> |

3 Expenditure on charitable activities

| | 2023 | | 2022 | |
|-----------------------------|-----------------------|---------------------|-----------------------|---------------------|
| | Unrestricted Funds | Restricted Funds | Unrestricted Funds | Restricted Funds |
| Grants to institutions: | | | | |
| Word and Deed Uganda | 36,891.37 | 94,709.31 | 27,480.09 | 36,884.20 |
| Other | 879.17 | - | - | - |
| Support Costs | | | | |
| Travel | - | - | 1,752.15 | - |
| Bank charges | 211.50 | 25.00 | 284.00 | - |
| Stationery and newsletters | - | - | 845.32 | - |
| Website, phone and software | 210.00 | - | 198.00 | - |
| | <u>38,192.04</u> | <u>94,734.31</u> | <u>30,559.56</u> | <u>36,884.20</u> |

Word and Deed Uganda (WADU) is a charity registered in Uganda as an N.G.O. Its aims are in line with those of Christian Development Uganda (CDU). The two charities are not connected.

4 Trustees expenses

None of the trustees were reimbursed expenses during the year.
The trustees received no remuneration.

Christian Development Uganda

Independent Examiner's Report to the Trustees of the Christian Development Uganda, Charity number 1011451, on accounts for the year ended 31 December 2023 set out on pages 4 to 9

I report to the trustees on my examination of the accounts of the above charity ('the Trust') for the year ended 31 December 2023.

Responsibilities and basis of report:

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect;

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

J V Gould FCA

18, Manor Way, Kidlington, Oxon

24th May 2024

Christian Development Uganda

England & Wales - Charity number 1011451

Accounts

Christian Development Uganda
(formerly Friends of African International Christian Ministry)

Trustees Annual Report

For the Year ended 31st December 2022

Charity Number: 1011451

Principal Address: Greenleas, Orchard Way, Cranbrook, Kent TN17 3LN

Names of Trustees who managed the Charity during the Year

- | | |
|------------------------------|---------------------------------|
| 1. Miss Esther Byrom | 7. Mr M. Peachey |
| 2. Miss E. Glasgow | 8. Mrs C. Potter |
| 3. Mrs G. Henderson | 9. Rev R. Smith |
| 4. Mr M. Henderson | 10. Mr C. Townsend (Chairman) |
| 5. Mr M.W. Lloyd (Treasurer) | 11. Mrs S. Townsend (Secretary) |
| 6. Mrs H. Peachey | |

Bankers: CAF Bank Ltd, 25 Kings Hill Avenue, West Malling, Kent ME19 4JQ

Independent Examiner:

Mr J.V. Gould 18 Manor Way, Kidlington, Oxford OX5 2BD

Type of Governing Document

The Charity is governed by a Deed of Trust dated 17th May 1992, and Deed of Variation dated 29th April 2006.

How the Charity is Constituted: As a Trust.

Charity Trustee Selection method

New Trustees are appointed at the invitation of existing Trustees.

The objects of the charity

To promote any charitable purpose for the benefit of the inhabitants of Uganda and other parts of Africa, including the advancement of education, the relief of poverty, sickness and distress, the preservation and protection of health, and the advancement of religion.

Summary of the Main Activities in relation to the Objects

Christian Development Uganda supports through grants the work of Word And Deed Uganda (WADU) a charity based in Kabale, southern Uganda which is incorporated as an N.G.O. in Uganda (registration number INDR 16001 5236NB). It supports Batwa people and other rural poor through evangelism, education, health and nutrition monitoring and the provision of basic necessities. Through a Sponsorship Programme, eleven needy children are supported in secondary education.

The UK charity is entirely run by volunteers, and seeks donations from any individual or organisation that wishes to support its work. Over 95% of Christian Development Uganda's expenditure in 2022 was paid to WADU or other agencies in Uganda in grants. The remainder (under 5%) represents Christian Development Uganda's own running expenses, 84% of which were covered by specific donations.

The trustees met by Zoom in January, March and November and in person at Witney in June after the AGM. News bulletins were issued in January, February and April and a Newsletter was published in October.

The trustees have had regard to the guidance issued by the Charity Commission on public benefit. The trustees have given consideration to the major risks to which the charity is exposed and satisfied themselves that systems or procedures are established in order to manage those risks. There were no serious incidents during 2022 that should have been reported to the Charity Commission for England and Wales but were not.

Financial review of the year 2022

It is the policy of Christian Development Uganda to maintain a reserve sufficient to pay the running costs of WADU in Uganda for six months or more. During the first half of 2022 the reserves were insufficient to provide that level of confidence but much increased regular giving and a very generous donation from St. Ebbe's Church in Oxford have since corrected the situation.

M.W. Lloyd (Treasurer)

29th May 2023

CHRISTIAN DEVELOPMENT UGANDA (formerly Friends Of The African International Christian Ministry)

STATEMENT OF FINANCIAL ACTIVITIES

For the Year ended 31 December 2022

| | Unrestricted Funds 2022 £ | Restricted Funds 2022 £ | TOTAL 2022 £ | Unrestricted Funds 2021 £ | Restricted Funds 2021 £ | TOTAL 2021 £ |
|---|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| <u>Income from:</u> | | | | | | |
| Donations and legacies | 42,816.83 | 50,478.40 | 93,295.23 | 67,555.59 | 21,727.69 | 89,283.28 |
| Charitable activities | - | - | - | - | - | - |
| Investments | 26.02 | - | 26.02 | 0.32 | - | 0.32 |
| Total income | 42,842.85 | 50,478.40 | 93,321.25 | 67,555.91 | 21,727.69 | 89,283.60 |
| <u>Expenditure on:</u> | | | | | | |
| Raising funds | - | - | - | - | - | - |
| Charitable activities | (30,559.56) | (36,884.20) | (67,443.76) | (43,047.43) | (46,135.42) | (89,182.85) |
| Total resources expended | (30,559.56) | (36,884.20) | (67,443.76) | (43,047.43) | (46,135.42) | (89,182.85) |
| Net gains/(losses) on investments | - | - | - | - | - | - |
| Net incoming/(outgoing resources before transfers) | 12,283.29 | 13,594.20 | 25,877.49 | 24,508.48 | (24,407.73) | 100.75 |
| Gross transfers between funds | (6,918.54) | 6,918.54 | - | (21,000.00) | 21,000.00 | - |
| Net movement in funds | 5,364.75 | 20,512.74 | 25,877.49 | 3,508.48 | (3,407.73) | 100.75 |
| Fund balances at 1 January 2022 | 15,001.12 | 12,137.87 | 27,138.99 | 11,492.64 | 15,545.60 | 27,038.24 |
| Fund balances at 31 December 2022 | 20,365.87 | 32,650.61 | 53,016.48 | 15,001.12 | 12,137.87 | 27,138.99 |

The statement of financial activities includes all gains and losses recognised in the year

All income and expenditure derive from continuing activities

CHRISTIAN DEVELOPMENT UGANDA (formerly Friends Of The African International Christian Ministry)

BALANCE SHEET

As at 31 December 2022

| | 2022 | | 2021 | |
|---------------------------------|---------------|-------------------------|-----------------|-------------------------|
| | £ | £ | £ | £ |
| Current assets | | | | |
| Cash at bank | | | | |
| CAF current account | 52,924.93 | | 24,049.64 | |
| CAF gold account | <u>91.55</u> | | <u>3,089.35</u> | |
| Net assets | | <u><u>53,016.48</u></u> | | <u><u>27,138.99</u></u> |
| Income funds | | | | |
| <u>Restricted</u> | | | | |
| Alternative Gifts | 1,650.52 | | 276.00 | |
| Batwa | 27,683.30 | | 936.00 | |
| Murubindi | - | | 6,365.00 | |
| Sponsorship | 3,123.67 | | 2,750.58 | |
| Coronavirus-19 Emergency | - | | 1,810.29 | |
| Stanton Harcourt Primary School | <u>193.12</u> | | <u>-</u> | |
| | | 32,650.61 | | 12,137.87 |
| <u>Unrestricted</u> | | | | |
| General | | <u>20,365.87</u> | | <u>15,001.12</u> |
| | | <u><u>53,016.48</u></u> | | <u><u>27,138.99</u></u> |

C Townsend (Chair)

18 March 2023

CHRISTIAN DEVELOPMENT UGANDA (formerly Friends Of The African International Christian Ministry)

RESTRICTED FUNDS

For the Year ended 31 December 2022

| | 2022 | | 2021 |
|---|-------------------|-------------|-------------------|
| ALTERNATIVE GIFTS | | | |
| Balance brought forward | 276.00 | | 2,645.00 |
| Donations | | 1,374.52 | 2,269.00 |
| Grants | | - | (4,638.00) |
| Income less expenditure | <u>1,374.52</u> | | <u>(2,369.00)</u> |
| Balance carried over | <u>1,650.52</u> | | <u>276.00</u> |
| BATWA | | | |
| Balance brought forward | 936.00 | | 2,240.98 |
| Regular giving | | 11,366.00 | 1,171.00 |
| Donations | | 29,915.30 | 500.02 |
| Transfers from General | | 6,130.00 | - |
| Transfer from Murubindi | | 4,928.00 | - |
| Grants | | (25,592.00) | (2,976.00) |
| Income less expenditure | <u>26,747.30</u> | | <u>(1,304.98)</u> |
| Balance carried over | <u>27,683.30</u> | | <u>936.00</u> |
| MURUBINDI | | | |
| Balance brought forward | 6,365.00 | | 4,365.00 |
| Donations | | - | 1,500.00 |
| Transfer from General | | - | 21,000.00 |
| Grants | | (1,437.00) | (20,500.00) |
| Transfer to Batwa | | (4,928.00) | - |
| Income less expenditure | <u>(6,365.00)</u> | | <u>2,000.00</u> |
| Balance carried over | <u>-</u> | | <u>6,365.00</u> |
| SPONSORSHIP | | | |
| Balance brought forward | 2,750.58 | | 3,187.00 |
| Regular giving | | 5,904.00 | 6,748.00 |
| Donations | | - | 200.00 |
| Grants | | (5,530.91) | (7,384.42) |
| Income less expenditure | <u>373.09</u> | | <u>(436.42)</u> |
| Balance carried over | <u>3,123.67</u> | | <u>2,750.58</u> |
| TEACHERS & EXTENSION WORKERS | | | |
| Balance brought forward | - | | 2,637.00 |
| Regular giving | | - | 350.00 |
| Donations | | - | 5.00 |
| Grants | | - | (2,992.00) |
| Income less expenditure | <u>-</u> | | <u>(2,637.00)</u> |
| Balance carried over | <u>-</u> | | <u>-</u> |
| CORONAVIRUS-19 EMERGENCY | | | |
| Balance brought forward | 1,810.29 | | 470.62 |
| Donations | | 100.00 | 8,984.67 |
| Transfer from General | | 574.00 | - |
| Grants | | (2,484.29) | (7,645.00) |
| Income less expenditure | <u>(1,810.29)</u> | | <u>1,339.67</u> |
| Balance carried over | <u>-</u> | | <u>1,810.29</u> |
| STANTON HARCOURT PRIMARY SCHOOL | | | |
| Balance brought forward | - | | - |
| Donations | | 1,718.58 | - |
| Transfer from General | | 214.54 | - |
| Happy feet donations | | 100.00 | - |
| Grant | | (1,840.00) | - |
| Income less expenditure | <u>193.12</u> | | <u>-</u> |
| Balance carried over | <u>193.12</u> | | <u>-</u> |

CHRISTIAN DEVELOPMENT UGANDA (formerly Friends Of The African International Christian Ministry)

UNRESTRICTED FUNDS (SUMMARY)

For the Year ended 31 December 2022

| | | | | |
|-----------------------------|------------------|-------------------|------------------|-------------|
| Balance brought forward | 15,001.12 | | 11,492.64 | |
| Income | | 42,842.85 | | 67,555.91 |
| Expenditure - Support costs | | (3,079.47) | | (1,064.43) |
| Grants | | (27,480.09) | | (41,983.00) |
| Transfer to Murubindi | | - | | (21,000.00) |
| Total transfers | | <u>(6,918.54)</u> | | <u>-</u> |
| Income less expenditure | <u>5,364.75</u> | | <u>3,508.48</u> | |
| Balance carried over | <u>20,365.87</u> | | <u>15,001.12</u> | |

CHRISTIAN DEVELOPMENT UGANDA (formerly Friends Of The African International Christian Ministry)

NOTES TO THE ACCOUNTS

For the Year ended 31 December 2022

ACCOUNTING POLICIES

Charity Information

Christian Development Uganda is a registered Charity, governed by a Deed of Trust dated 17 May 1992, and a Deed of Variation dated 29 April 2006.

Accounting Convention

The financial statements have been prepared in accordance with the charity's governing document, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows. The financial statements are prepared in sterling and under the historical cost convention.

Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and they therefore continue to adopt the going concern basis of accounting in preparing the financial statements.

Charitable Funds

Unrestricted funds are available for use at the discretion of the trustees in the furtherance of their charitable objectives.

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:

Alternative Gifts - funds are used to purchase specific useful items for the rural population in Uganda.

Batwa - funds are used to provide school meals, educational materials and activities for Batwa primary school children.

Sponsorship - funds pay school fees for vulnerable children of secondary school age who would not otherwise receive an education

Stanton Harcourt Primary School - funds are for playground equipment and shoes for primary school children.

During the year, the Murubindi and Coronavirus-19 Emergency restricted funds were fully expended.

Income

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.

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.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of obligation can be measured reliably.

Grants are included in the accounts once they are approved for payment by the trustees.

Cash and Cash Equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and bank overdrafts. Bank overdrafts are shown in current liabilities.

Christian Development Uganda (formerly Friends of the African International Christian Ministry)

Independent Examiner's Report to the Trustees of the Christian Development Uganda, Charity number 1011451, on accounts for the year ended 31 December 2022 set out on pages 4 to 8

I report to the trustees on my examination of the accounts of the above charity ('the Trust') for the year ended 31 December 2022.

Responsibilities and basis of report:

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect;

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

J V Gould FCA

18, Manor Way, Kidlington, Oxon

29 May 2023

Christian Development Uganda

England & Wales - Charity number 1011451

Accounts

Friends of African International Christian Ministry
(Christian Development Uganda from January 2022)

Trustees Annual Report

For the Year ended 31st December 2021

Charity Number: 1011451

Principal Address: Greenleas, Orchard Way, Cranbrook, Kent TN17 3LN

Names of Trustees who managed the Charity during the Year

- | | |
|------------------------------|---------------------------------|
| 1. Miss Esther Byrom | 7. Mr M. Peachey |
| 2. Miss E. Glasgow | 8. Mrs C. Potter |
| 3. Mrs G. Henderson | 9. Rev R. Smith |
| 4. Mr M. Henderson | 10. Mr C. Townsend (Chairman) |
| 5. Mr M.W. Lloyd (Treasurer) | 11. Mrs S. Townsend (Secretary) |
| 6. Mrs H. Peachey | |

Bankers: CAF Bank Ltd, 25 Kings Hill Avenue, West Malling, Kent ME19 4JQ

Independent Examiner:

Rev Canon John A. Tapper FCA, Mill Cottage, Mill Lane, Sissinghurst, Kent TN17 2HX

Type of Governing Document

The Charity is governed by a Deed of Trust dated 17th May 1992, and Deed of Variation dated 29th April 2006.

How the Charity is Constituted: As a Trust.

Charity Trustee Selection method

New Trustees are appointed at the invitation of existing Trustees.

The objects of the charity

To promote any charitable purpose for the benefit of the inhabitants of Uganda and other parts of Africa, including the advancement of education, the relief of poverty, sickness and distress, the preservation and protection of health, and the advancement of religion.

Summary of the Main Activities in relation to the Objects

Friends of A.I.C.M. was founded to support through grants of the work of African International Christian Ministry (A.I.C.M.) a charity based in Kabale, southern Uganda. A.I.C.M. is incorporated as an N.G.O. in Uganda (registration number INDR 299913NB) and has its own Trustees and management staff and runs the A.I.C.M. College of Science & Technology for the benefit of several hundred local youths. It also supported the Batwa people by education and the provision of basic necessities. It supported Women's Groups in the area, a Health Centre, and through a Sponsorship Programme, twenty vulnerable children in local schools and in the A.I.C.M.

College of Science & Technology. During 2021 A.I.C.M. was partnered with Pilot Light Foundation in a project to support improvements to living conditions in the area.

During 2021 the new primary school building project at Murubindi was completed, with the construction of a teachers' house.

The Coronavirus Disease 19 emergency made the normal work of A.I.C.M. very difficult, at best, causing the schools to be closed all year and making travel and transport difficult for extended periods. As in 2020, money provided for school fees for sponsored students has had to be used to support their education in other ways. Similarly, money sent to support the primary schools has had to be spent on supporting the communities instead.

The UK charity is entirely run by volunteers, and seeks donations from any individual or organisation that wishes to support its work. Almost 99% of F.A.I.C.M.'s expenditure in 2021 was paid to A.I.C.M. or other agencies in Uganda in grants. The remaining 1% represents the Friends' own running expenses, 50% of which were covered by specific donations.

As in 2020, Trustees' tours of inspection were prevented by the coronavirus-19 crisis.

The trustees met by Zoom in February and in April (twice). The A.G.M. was held in June by Zoom. The trustees met in September at Witney and by Zoom in November (twice). Newsletters were published in March and September.

Problems with the management of A.I.C.M. had been apparent since the summer and at the November meetings it was reluctantly decided to terminate our relationship with A.I.C.M. It was also decided to change our name to Christian Development Uganda with effect from 1st January 2022. We have continued to fulfil the objectives above, though through other agencies. We thank our new patron, the Right Reverend Paul Butler, Bishop of Durham, for his support during what turned out to be a difficult year.

The trustees have had regard to the guidance issued by the Charity Commission on public benefit. The trustees have given consideration to the major risks to which the charity is exposed and satisfied themselves that systems or procedures are established in order to manage those risks. There were no serious incidents during 2020 that should have been reported to the Charity Commission for England and Wales but were not.

Financial review of the year 2021

It is the policy of Friends of A.I.C.M. to maintain a reserve sufficient to pay the salaries of A.I.C.M. staff in Uganda for six months or more, which has been possible this year (2021) due to a very generous legacy.

M.W. Lloyd (Treasurer)

25th June 2022

RESTRICTED FUNDS 2021

*

| | 2021 | 2020 |
|---|-----------|------------|
| ALTERNATIVE GIFTS (Restricted) | | |
| Balance BF | 2,645.00 | 2,148.00 |
| Gifts received | 2,269.00 | 3,684.00 |
| To AICM - Alternative gifts | 4,638.00 | 3,187.00 |
| Income less expenditure | -2,369.00 | 497.00 |
| Balance CO | 276.00 | 2,645.00 |
| BATWA (Restricted) | | |
| Balance BF | 2,240.98 | 1,692.00 |
| Gifts received - SOs | 1,171.00 | 1,176.00 |
| - Donations | 500.02 | 3,580.98 |
| Transfer from General | | 70.00 |
| To AICM - Batwa support | 2,976.00 | 4,278.00 |
| Income less expenditure | -1,304.98 | 548.98 |
| Balance CO | 936.00 | 2,240.98 |
| MURUBINDI (Restricted) | | |
| Balance BF | 4,365.00 | 17,540.00 |
| Gifts received | 1,500.00 | 31,518.00 |
| Tax refund | | 2,300.00 |
| To AICM | 20,500.00 | 48,000.00 |
| Transfer from General | 21,000.00 | 1,007.00 |
| Income less expenditure | 2,000.00 | -13,175.00 |
| Balance CO | 6,395.00 | 4,365.00 |
| SPONSORSHIP (Restricted) | | |
| Balance BF | 3,187.00 | 3,707.00 |
| Gifts received - SOs | 6,748.00 | 6,522.00 |
| - Donations | 200.00 | 0.00 |
| To AICM - Student sponsorship | 5,732.00 | 7,042.00 |
| To ACCT* - Student sponsorship | 1,652.42 | |
| Income less expenditure | -436.42 | -520.00 |
| Balance CO | 2,750.58 | 3,187.00 |
| *African College of Commerce & Technology - Fees for eight students who transferred from AICM CST were paid direct in December. | | |
| TEACHERS & EXTENSION WORKERS (Restricted) | | |
| Balance BF | 2,637.00 | 3,893.00 |
| Gifts received - SOs | 350.00 | 420.00 |
| - Donations | 5.00 | 8,222.00 |
| Tax refund | | 1,656.00 |
| To AICM - Salaries | 2,992.00 | 11,554.00 |
| Income less expenditure | -2,637.00 | -1,256.00 |
| Balance CO | 0.00 | 2,637.00 |
| CORONAVIRUS-19 EMERGENCY | | |
| Balance B/F | 470.62 | 0.00 |
| Gifts received - Donations | 8,984.67 | 8,060.62 |
| To AICM | 7,645.00 | 7,590.00 |
| Income less expenditure | 1,339.67 | 470.62 |
| Balance CO | 1,810.29 | 470.62 |

A balance was carried over into 2022 because we collected rather more than AICM needed for their CVD-19 relief programme. This balance was spent on health interventions early in 2022.

GENERAL FUND (SUMMARY)

| | | |
|-------------------------|-----------|-----------|
| Balance BF | 11,492.64 | 4,631.61 |
| Income | 67,555.91 | 45,594.23 |
| Expenditure - Expenses | 1,064.43 | 1,728.20 |
| - To AICM etc | 41,983.00 | 35,928.00 |
| Transfer to Murubindi | 21,000.00 | 1,077.00 |
| Income less expenditure | 3,508.48 | 6,861.03 |
| Balance CO | 15,001.12 | 11,492.64 |

GRAND TOTAL

| | | |
|-------------------------|-----------|------------|
| Brought forward | 27,038.24 | 33,611.61 |
| Receipts | 89,283.60 | 112,733.83 |
| Expenditure | 89,182.85 | 119,307.20 |
| Income less expenditure | 100.75 | -6,573.37 |
| Carried over | 27,138.99 | 27,038.24 |

GENERAL FUND (DETAIL)

| INCOME | 2021 | 2020 |
|--------------------------|-----------|-----------|
| Gifts received - SOs | 18,931.74 | 18,997.52 |
| - Donations | 12,239.37 | 17,861.15 |
| - Legacy | 30,000.00 | |
| Tax refund (Dec20-Aug21) | 6,384.48 | 8,733.08 |
| Interest | 0.32 | 2.48 |
| Income total | 67,555.91 | 45,594.23 |

In February we received £30,000 from the estate of one of our founders, the Rev'd Canon Trevor Williams.

GRANTS TO AICM etc

| | | |
|-------------------|-----------|-----------|
| Salaries | 35,036.00 | 31,302.00 |
| General Overheads | 6,647.00 | 3,240.00 |
| Audit fee | | 799.00 |
| Repairs | | 167.00 |
| CST | | 420.00 |
| Dentaidd | 300.00 | |
| Total grants | 41,983.00 | 35,928.00 |

EXPENSES

| | | |
|----------------------------|----------|----------|
| Bank charges | 329.50 | 200.00 |
| Website, phone & software | 198.00 | 180.00 |
| Stationery and Newsletters | 536.93 | 910.20 |
| Trustee travel & expenses | | 438.00 |
| Total expenses | 1,064.43 | 1,728.20 |

| | | |
|--|-----------|-----------|
| Total expenditure | 43,047.43 | 37,656.20 |
| Transfer to Murubindi | 21,000.00 | 1,007.00 |
| Transfer to Batwa | | 70.00 |
| Brought forward | 11,492.64 | 4,631.61 |
| Income less expenditure and transfers | 3,508.48 | 6,861.03 |
| Carried over | 15,001.12 | 11,492.64 |

BALANCE SHEET AS AT 31st DECEMBER 2021

| | Assets | 2020 |
|---------------------|-------------|-----------|
| CAF Current Account | 24,049.64 | 23,949.21 |
| CAF Gold Account | 3,089.35 | 3,089.03 |
| | 27,138.99 | 27,038.24 |
| | Liabilities | |
| Alternative Giving | 276.00 | 2,645.00 |
| Batwa | 936.00 | 2,240.98 |
| Sponsorship | 2,750.58 | 3,187.00 |
| TEW | 0.00 | 2,637.00 |
| Murubindi | 6,365.00 | 4,365.00 |
| Coronavirus-19 | 1,810.29 | 470.62 |
| Sub total | 12,137.87 | 15,545.60 |
| General Fund | 15,001.12 | 11,492.64 |
| | 27,138.99 | 27,038.24 |

Independent Examiner's Report
To the Trustees of the Christian Development Uganda
(Known until January 2022 as the Friends of AICM)
For the year ended 31st December 2021
Charity no 1011451

Responsibilities

The Trustees are responsible for preparing the Financial Statements. The Trustees consider that an Audit is not required under the Provisions of the Charities Act 2011, but that an Independent Examination is required. That examination includes:

- 1) Examination of the Accounts under S 145 of that Act
- 2) Following the procedures laid down in the general directions given by the Charity Commission under S 145(5)(b) of that Act
- 3) Stating whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination included a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also included reconciliation with the bank statements and with paying in and other vouchers. Explanations of any large or unusual transactions were sought from the Trustees. However the procedures outlined do not constitute an Audit, and consequently no opinion is given as to whether the accounts present a "true and fair view", and my Report is limited to those matters set out in the next paragraph.

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 (a) to keep accounting records in accordance with S130 of the Charities Act, and (b) to prepare accounts which accord with the accounting records and to comply with the requirements of the Act, have not been met.
- 2) To which, in my opinion, attention should be drawn in order for a proper understanding of the Accounts to be reached.

J A Tapper FCA
Mill Cottage, Mill Lane, Sissinghurst, Kent, TN17 2HX.

4th May 2022

Christian Development Uganda

England & Wales - Charity number 1011451

Accounts

Friends of African International Christian Ministry

Trustees Annual Report

For the Year ended 31st December 2020

Charity Number: 1011451

Principal Address: Greenleas, Orchard Way, Cranbrook, Kent TN17 3LN

Names of Trustees who managed the Charity during the Year

- | | |
|--------------------------------------|---------------------------------|
| 1. Miss Esther Byrom (from May 2020) | 6. Mrs H. Peachey |
| 2. Miss E. Glasgow | 7. Mr M. Peachey |
| 2. Mrs G. Henderson | 8. Mrs C. Potter |
| 3. Mr M. Henderson | 9. Rev R. Smith |
| 4. Mr M.W. Lloyd (Treasurer) | 10. Mr C. Townsend (Chairman) |
| 5. Ven. G. Ogilvie (to Sept 2020) | 11. Mrs S. Townsend (Secretary) |

Bankers: CAF Bank Ltd, 25 Kings Hill Avenue, West Malling, Kent ME19 4JQ

Independent Examiner:

Rev Canon John A. Tapper, Mill Cottage, Mill Lane, Sissinghurst, Kent TN17 2HX

Type of Governing Document

The Charity is governed by a Deed of Trust dated 17th May 1992, and Deed of Variation dated 29th April 2006.

How the Charity is Constituted: As a Trust.

Charity Trustee Selection method

New Trustees are appointed at the invitation of existing Trustees.

The objects of the charity

To promote any charitable purpose for the benefit of the inhabitants of Uganda and other parts of Africa, including the advancement of education, the relief of poverty, sickness and distress, the preservation and protection of health, and the advancement of religion.

Summary of the Main Activities in relation to the Objects

Friends of A.I.C.M. was founded to support through grants of the work of African International Christian Ministry (A.I.C.M.) a charity based in Kabale, southern Uganda. A.I.C.M. is incorporated as an N.G.O. in Uganda (registration number INDR 299913NB) and has its own Trustees and management staff and runs the A.I.C.M. College of Science & Technology for the benefit of several hundred local youths. It also supports the Batwa people by education and the provision of basic necessities. It supports Women's Groups in the area, a Health Centre, and through a Sponsorship Programme, twenty vulnerable children in local schools and in the A.I.C.M. College of Science & Technology. A.I.C.M. has been partnered with Self Help Africa to deliver a three-year, EU-funded conservation and development project involving 1,000 households around Lake Bunyonyi which finished

in December 2020. It is currently partnered with Pillot Light Foundation in a project to support improvements to living conditions in the area.

During 2020 phase 1 of the new primary school buildings at Murubindi was completed, comprising a two-classroom block and a latrine.

The Coronavirus Disease 19 emergency has made the normal work of A.I.C.M. very difficult, at best, causing the schools to be closed and making travel and transport almost impossible for extended periods. Money provided for school fees for sponsored students has had to be used to support their education in other ways. Similarly, money sent to support the primary schools has had to be spent on supporting the communities instead.

The UK charity is entirely run by volunteers, and seeks donations from any individual or organisation that wishes to support its work. Over 98% of F.A.I.C.M.'s expenditure in 2020 was paid to A.I.C.M. in Uganda in grants. The remaining 2% represents the Friends' own running expenses, 78% of which were covered by specific donations.

A Trustees' tour of inspection to Kabale, Murubindi and Rwamahano took place in January but further visits were prevented by the coronavirus-19 crisis.

The trustees met at Hemmingford Grey in February, and by Zoom in May after the A.G.M. and in June, August and September. Newsletters were published in April, June and November. In June, following his retirement as Archbishop of York, the Most Reverend John Sentamu also gave up his patronage of Friends of A.I.C.M. We thank him for many years of support and joyfully welcome the Right Reverend Paul Butler, Bishop of Durham as our new Patron. Less happily, our long-time trustee and twice chairman, the Venerable Gordon Ogilvie, died unexpectedly in September and we extend our sympathy to his family.

The trustees have had regard to the guidance issued by the Charity Commission on public benefit. The trustees have given consideration to the major risks to which the charity is exposed and satisfied themselves that systems or procedures are established in order to manage those risks. There were no serious incidents during 2020 that should have been reported to the Charity Commission for England and Wales but were not.

Financial review of the year 2020

It is the policy of Friends of A.I.C.M. to maintain a reserve sufficient to pay the salaries of A.I.C.M. staff in Uganda for six months or more, which has been possible this year (2020) due to generous donations from St. Ebbe's Church and a private donor.

The success of the appeal for funds to rebuild the Batwa primary school at Murubindi continued and the completion of this project has only been delayed by the coronavirus-19 crisis.

M.W. Lloyd (Treasurer)

21st June 2021

RESTRICTED FUNDS 2020

*

| | 2020 | 2019 |
|--|------------|------------|
| ALTERNATIVE GIFTS (Restricted) | | |
| Balance BF | 2,148.00 | 1,549.00 |
| Gifts received | 3,684.00 | 3,807.00 |
| To AICM - Alternative gifts | 3,187.00 | 3,208.00 |
| Income less expenditure | 497.00 | 599.00 |
| Balance CO | 2,645.00 | 2,148.00 |
| BATWA (Restricted) | | |
| Balance BF | 1,692.00 | 1,406.00 |
| Gifts received - SOs | 1,176.00 | 1,188.00 |
| - Donations | 3,580.98 | 1,753.00 |
| Tax refund | | 57.00 |
| Transfer from General | 70.00 | |
| To AICM - Batwa support | 4,278.00 | 2,712.00 |
| Income less expenditure | 548.98 | 286.00 |
| Balance CO | 2,240.98 | 1,692.00 |
| MURUBINDI (Restricted) | | |
| Balance BF | 17,540.00 | 35,707.95 |
| Gifts received | 31,518.00 | 26,732.05 |
| Tax refund | 2,300.00 | 250.00 |
| To AICM | 48,000.00 | 45,150.00 |
| Transfer from General | 1,007.00 | |
| Income less expenditure | -13,175.00 | -18,167.95 |
| Balance CO | 4,365.00 | 17,540.00 |
| SPONSORSHIP (Restricted) | | |
| Balance BF | 3,707.00 | 3,059.00 |
| Gifts received - SOs | 6,522.00 | 6,983.00 |
| - Donations | 0.00 | 200.00 |
| To AICM - Student sponsorship | 7,042.00 | 6,535.00 |
| Income less expenditure | -520.00 | 648.00 |
| Balance CO | 3,187.00 | 3,707.00 |
| ST EBBES (Restricted) | | |
| Balance BF | 0.00 | 0.00 |
| Gifts received | 0.00 | 800.00 |
| To AICM - Evangelist | 0.00 | 800.00 |
| Income less expenditure | 0.00 | 0.00 |
| Balance CO | 0.00 | 0.00 |
| TEACHERS & EXTENSION WORKERS (Restricted) | | |
| Balance BF | 3,893.00 | 3,417.00 |
| Gifts received - SOs | 420.00 | 420.00 |
| - Donations | 8,222.00 | 2,000.00 |
| Tax refund | 1,656.00 | |
| To AICM - Salaries | 11,554.00 | 1,944.00 |
| Income less expenditure | -1,256.00 | 476.00 |
| Balance CO | 2,637.00 | 3,893.00 |

RWAMAHANO SOLAR PROJECT (Restricted)

| | | | |
|----------------------------|------|------|----------|
| Balance BF | 0.00 | 0.00 | |
| Gifts received - Donations | | 0.00 | 578.42 |
| Transfer from General Fund | | 0.00 | 1,521.58 |
| To AICM | | 0.00 | 2,100.00 |
| Income less expenditure | 0.00 | | 0.00 |
| Balance CO | 0.00 | | 0.00 |

CORONAVIRUS-19 EMERGENCY

| | | | |
|----------------------------|--------|----------|--|
| Balance B/F | 0.00 | | |
| Gifts received - Donations | | 8,060.62 | |
| To AICM | | 7,590.00 | |
| Income less expenditure | 470.62 | | |
| Balance CO | 470.62 | | |

GENERAL FUND (SUMMARY)

| | | | |
|--------------------------|-----------|-----------|------------|
| Balance BF | 4,631.61 | | 15,302.41 |
| Income | | 45,594.23 | 37,254.63 |
| Expenditure - Expenses | | 1,728.20 | 2,851.71 |
| - To AICM | | 35,928.00 | 43,552.14 |
| Transfers to other funds | | 1,077.00 | 1,521.58 |
| Income less expenditure | 6,861.03 | | -10,670.80 |
| Balance CO | 11,492.64 | | 4,631.61 |

GRAND TOTAL

| | | | |
|-------------------------|-----------|------------|------------|
| Brought forward | 33,611.61 | | 60,441.36 |
| Receipts | | 112,733.83 | 82,023.10 |
| Expenditure | | 119,307.20 | 108,852.85 |
| Income less expenditure | -6,573.37 | | -26,829.75 |
| Carried over | 27,038.24 | | 33,611.61 |

GENERAL FUND (DETAIL)

| INCOME | 2020 | 2019 |
|--|-----------|------------|
| Gifts received - SOs | 18,997.52 | 16,296.80 |
| - Donations | 17,861.15 | 11,802.87 |
| Tax refund (Dec18-Nov19) | 8,733.08 | 9,150.33 |
| Interest | 2.48 | 4.63 |
| Income total | 45,594.23 | 37,254.63 |
| GRANTS TO AICM | | |
| Salaries | 31,302.00 | 38,119.00 |
| General Overheads | 3,240.00 | 3240.00 |
| Audit fee | 799.00 | 278.00 |
| Repairs | 167.00 | |
| CST | 420.00 | |
| HO solar project | | 1,720.14 |
| Batwa boarding project | | 195.00 |
| Total grants | 35,928.00 | 43,552.14 |
| EXPENSES | | |
| Bank charges | 200.00 | 180.00 |
| Website, phone & software | 180.00 | 156.00 |
| Stationery and Newsletters | 910.20 | 838.13 |
| Trustee travel & expenses | 438.00 | 1,677.58 |
| Total expenses | 1,728.20 | 2,851.71 |
| Total expenditure | 37,656.20 | 46,403.85 |
| Transfer to Rwamahano solar project | | 1,521.58 |
| Transfer to Murubindi | 1,007.00 | |
| Transfer to Batwa | 70.00 | |
| Brought forward | 4,631.61 | 15,302.41 |
| Income less expenditure and transfers | 6,861.03 | -10,670.80 |
| Carried over | 11,492.64 | 4,631.61 |

BALANCE SHEET AS AT 31st DECEMBER 2020

| | Assets | 2019 |
|---------------------|-------------|-----------|
| CAF Current Account | 23,949.21 | 30,525.06 |
| CAF Gold Account | 3,089.03 | 3,086.55 |
| | 27,038.24 | 33,611.61 |
| | Liabilities | |
| Alternative Giving | 2,645.00 | 2,148.00 |
| Batwa | 2,240.98 | 1,692.00 |
| Sponsorship | 3,187.00 | 3,707.00 |
| St. Ebbes | 0.00 | 0.00 |
| TEW | 2,637.00 | 3,893.00 |
| Murubindi | 4,365.00 | 17,540.00 |
| Coronavirus-19 | 470.62 | |
| Sub total | 15,545.60 | 28,980.00 |
| General Fund | 11,492.64 | 4,631.61 |
| | 27,038.24 | 33,611.31 |

Independent Examiner's Report
To the Trustees of the Friends of African International Christian Ministry
For the year ended 31st December 2020
Charity no 1011451

Responsibilities

The Trustees are responsible for preparing the Financial Statements. The Trustees consider that an Audit is not required under the Provisions of the Charities Act 2011, but that an Independent Examination is required. That examination includes:

- 1) Examination of the Accounts under S 145 of that Act
- 2) Following the procedures laid down in the general directions given by the Charity Commission under S 145(5)(b) of that Act
- 3) Stating whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination included a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also included reconciliation with the bank statements and with paying in and other vouchers. Explanations of any large or unusual transactions were sought from the Trustees. However the procedures outlined do not constitute an Audit, and consequently no opinion is given as to whether the accounts present a "true and fair view", and my Report is limited to those matters set out in the next paragraph.

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 (a) to keep accounting records in accordance with S130 of the Charities Act, and (b) to prepare accounts which accord with the accounting records and to comply with the requirements of the Act, have not been met.
- 2) To which, in my opinion, attention should be drawn in order for a proper understanding of the Accounts to be reached.

J A Tapper FCA
Mill Cottage, Mill Lane, Sissinghurst, Kent, TN17 2HX.

9th February 2021