

CHRISTIAN PARTNERS IN AFRICA

England & Wales · Charity number 1043695

Details

Other names	CPA
Status	Registered
Legal form	Charitable company
Company number	03010062
Registered	1995-01-27
Register	View on the Charity Commission register

Contact

Address	The Bothy Waterwheel Lane Branston Lincoln LN4 1LU
Phone	01522275072
Email	office@cpafrica.org.uk
Website	www.cpafrica.org.uk

Activities

Objects: RELIEF OF POVERTY. ADVANCEMENT OF EDUCATION. ADVANCEMENT OF CHRISTIAN FAITH IN AFRICA.

Activities: The charity works with African partners on development programmes in Africa including: supporting the resettlement of children in Uganda from a Children's Home into families; supporting disadvantaged children through primary education in Uganda; supporting rural community groups in Uganda towards self reliance; supporting girls in university education in Ethiopia.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** AFRICA
- Ethiopia
- Uganda
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£378,867	£101,131	-	-
2023-12-31	£86,675	£92,441	-	-
2022-12-31	£129,681	£105,336	-	-
2021-12-31	£198,158	£93,416	-	-
2020-12-31	£119,087	£104,192	-	-

Trustees

Name	Role	Appointed
CHRISTOPHER JOHN SHELBOURNE		
PAUL QUINCEY		
RAYMOND LEWIS EVANS		
RICHARD JOHN LAMBERT		
ROSEMARY JANE SHELBOURNE		

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2024
for
Christian Partners in Africa

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Christian Partners in Africa

Contents of the Financial Statements
for the Year Ended 31 December 2024

	Page
Report of the Trustees	1 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 15

Report of the Trustees
for the Year Ended 31 December 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objectives of the Charity are the relief of poverty and the advancement of education in Africa in a way that is consistent with the Christian Faith.

Benefit to the Public of these Objects

Christian Partners in Africa works alongside vulnerable people and communities in Africa through development projects which help them to move towards self-sufficiency and, in doing so, towards physical, social, and spiritual well-being.

Significant activities

In deciding what activities the Charity undertook during 2024, the Trustees had due regard to the guidance issued by the Charity Commission on public benefit.

The charity delivers its charitable objectives by working with partner organisations in Africa. Once a project specification has been agreed by the charity and the partner organisation, the normal method of project delivery involves using the staff of the partner organisation with regular reporting on the projects to the charity. Regular communication with our project workers takes place to monitor and assess projects.

We are committed to a development process with each community with whom we work. Although this process takes time, it is more sustainable and moves people towards a position where they become more self-sufficient, and the change is lasting.

Rosey Shelbourne, one of our trustees, continued to act as administrator and liaise with our project workers in overseeing the work in Africa. Our part time employee also works from home. Our overall UK operating costs continue at a level where they are more than covered by tax refunds from the HMRC gift aid scheme, which means that all donations to our charity can be allocated in full to our projects without any deduction. We believe that this represents responsible stewardship of donations given by our supporters.

Along with our existing project commitments we transferred an additional £5,000 to our partner organisation in Ethiopia, Voice in the Wilderness Development Organisation, to provide much needed support for communities affected by the continuing civil war in the country.

Report of the Trustees
for the Year Ended 31 December 2024

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During the year the charity was involved in the following projects all of which were consistent with its stated objectives:

Name of project	Country	Nature of project	Year started	Partner Organisation
Komamboga Children	Uganda	Supporting orphaned and abandoned children through re-settlement of those children in families	1995	Reach the Unreached Ministry
School Scholarship and Family Empowerment Scheme.St Paul's Community Primary School, Rukungiri	Uganda	Providing education scholarships for orphaned children and support for their guardian families	1999	North Kigezi Diocese, Uganda
North Kigezi Family Empowerment Project	Uganda	Supporting community groups to take responsibility for sustainable futures	2020	North Kigezi Diocese, Uganda
Afar Education Project	Ethiopia	Working with our partner organisation in supporting the education of Afar girls	2015	Voice in the Wilderness Development Organisation and Afar Regional Government
Safeguarding	Uganda	Working with our Ugandan partners to introduce safeguarding policies and procedures with a focus on child rights, and to provide ongoing training for staff	2006	Reach the Unreached Ministry and North Kigezi Diocese, Uganda

Programme highlights

Komamboga Children Support

Our project worker continues to support the children on our resettlement programme, including regular home visits and contact with carers, school visits, and time spent with the children themselves. The children vary in age and ability, but all attend school or vocational college depending on their individual needs. When children leave full time education, we continue to support them for a short time until they are appropriately settled in work and able to support themselves, before they graduate from the scheme.

Occasionally we provide supplementary food parcels with basic food and sanitation items to a handful of families if they face financial difficulties. In these cases, our project worker assists them in setting up small businesses to make their situation more stable.

Our project worker is a member of the Crane organisation, which enables him to receive training, peer reviews, and the ability to share ideas with others who also work with children in Uganda. This continues to provide helpful in-country resources and support

Report of the Trustees
for the Year Ended 31 December 2024

North Kigezi School Scholarship and Family empowerment Scheme - Uganda

All the children on the School Scholarship Scheme attend St Paul's School, Rukungiri, Uganda, where they receive a well-rounded, creative and good education.

During the holidays, the social workers run centre days for the project children where they can play with other children, take part in sports activities, sing and dance, and receive basic education on subjects like clean water, how to wash clothes, puberty, and keeping safe.

The social workers continue to be in regular contact with all the families of the children on the scholarship scheme. They provide help and training to families about growing crops, rearing animals, and setting up small businesses. All the families are members of savings groups, set up in their own areas, where they can save, and receive support from other guardians. They can then borrow for medical emergencies or to improve their businesses. These have been very successful and have helped families to save money to improve their lives and find a more sustainable way of living.

Families can also receive help through the Gifts of Love scheme, which provides tools, seeds, water tanks, mattresses and blankets, and piglets for families in need.

As children graduate from the school we have made a decision not to replace them with new children on the programme. This means that the number of children on the programme will gradually reduce and eventually come to an end. Instead we will focus on developing the community empowerment groups in the area (North Kigezi).

North Kigezi Family Empowerment Project, Uganda

The main focus of our work with the Diocesan project team is to facilitate self-help groups across the Diocese, which help people to develop the skills and habits to take responsibility for their own futures. Regular meetings, inviting local experts to speak on a range of relevant subjects, and encouraging regular savings all form part of the activities of the groups.

Although the self-help groups can't provide immediate solutions, they do create a forum where the challenges people face can be discussed and ideas can be shared among group members. They also create a good environment for people to learn new skills and develop a consistent savings habit, which allow them to start new business ventures and have sufficient funds for basic needs, such as school fees, food, and medicines.

The aim is for the groups to become self-supporting after two years, which will allow us to expand the number of groups across the North Kigezi Diocese in the coming years.

Afar Girls, Ethiopia

We continued to support 15 girls from the Afar region of Ethiopia at university, 10 of whom successfully graduated in the year.

Our programme offers to support girls from the Afar region of Ethiopia who have successfully passed their university entrance exams at the school we previously helped to develop. Although university is free, students need to be able to pay their own accommodation, provide books and laptops, and pay for food and clothing etc. A generous donation from a supporter has provided all the necessary funding for this project, which allows girls from this region a rare opportunity to go to university. On graduating from university, the girls are well placed to apply for jobs across various Afar zones and in regional offices.

Historically, cultural traditions have made it challenging for girls from this region to receive a full education but both regional and national government. We are keen to play our part in this and demonstrate to families in this region the overwhelming benefits of allowing their girls to go to finish school and go to university.

Fundraising activities

We are extremely grateful to the many supporters who have given regularly and for those who have made occasional gifts towards the work of CPA, without which much of our work could not happen.

We are especially indebted to the Michael Cornish Trust for their support over many years and also for a substantial donation of £300,000 they made during the year. This large gift, along with our existing reserves, has provided us with sufficient resources to fund all of our projects until the end of 2028. As a result, we have taken the decision not to take any further donations from supporters and have written to all of our supporters to explain this and thank them for all their past support.

We continued to use the government's Gift Aid scheme during the year, which meant that all of our UK overheads were covered by tax reclaims from donations. It meant that 100% of donations could be used directly on projects in Africa.

Report of the Trustees
for the Year Ended 31 December 2024

FINANCIAL REVIEW

Reserves policy

A donation of £300,000 in the year from the Michael Cornish Trust has significantly added to the reserves held by the charity.

With this in mind, the Trustees reviewed the reserves of the charity during the year. This review concluded that our reserves were more than sufficient to meet all of our project commitments until the end of 2028 and to provide for any additional commitments that may be required after that. On this basis the Trustees decided that the charity did not need any further donations in order to meet its objectives and agreed that a communication should be sent to all supporters informing them of this and thanking them for all their previous support. One of the impacts of this decision was that there was no longer a need for an office to deal with donations, fund raising and supporter administration, the result of which is a reduction of ongoing overheads to a minimal level. Trustees continue to be involved directly in project management with the project workers on a voluntary basis which does not in itself incur any costs.

Forecasts have been prepared up until the end of 2028 for all projects in which the charity is involved and a plan has been put in place to utilise reserves in meeting those forecast project costs up to that date. This will leave a small level of reserves to cover any remaining project costs which are incurred after that date.

During the year the charity raised income of £368,323 (2023: £81,032) through donations and fundraising activities. The single donation of £300,000 in the year from the Michael Cornish Trust is the reason that overall income is considerably higher than last year. The donation is not restricted for specific use and so forms part of the overall unrestricted fund balance of £480,437 (2023: £176,898).

£48,317 (2023: £50,364) of income received in the year was restricted for specific development projects and, at the year end, £29,278 (2023: £55,081) was still held for future use on these specific projects, mainly in connection with the St Paul's School scholarship programme and our programme with the North Kigezi Diocese in Uganda.

FUTURE PLANS

We will continue to support our existing programmes, in particular:

1. the Komamboga project until such time as the children conclude their education.
2. the children at St Paul's School on our scholarship programme until they complete primary school. As these children complete their primary education we will not replace them with new students, and so the scholarship programme will gradually be phased out.
3. the self-help groups in the local North Kigezi Diocese so that group members are better able to fund their children through school directly as well as providing for their other basic needs such as food, housing and medical requirements. Plans are in place to expand the number of these groups over the next four years.

We will not receive future donations for the reasons set out above but will continue to actively monitor our projects and liaise with our project workers, supporting them in their decision making and reviewing progress with them.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Christian Partners in Africa (CPA) is a company limited by guarantee as defined by the Companies Act 2006. It is controlled by its Memorandum and Articles of Association.

Recruitment and appointment of new trustees

New trustees are nominated by members of the board of trustees, interviewed by all existing trustees and appointed where they have the necessary skills to contribute to the charity's management and development. No new trustees were appointed during the year.

Organisational structure

The trustees meet regularly to review strategy, performance and other operational issues.

Induction and training of new trustees

If new trustees are appointed they are given an introduction to the work of the charity and provided with the information they need to fulfil their roles, which includes information about the role of trustees and charity law.

Wider network

The charity is based in Lincoln although it has a number of partner organisations with whom it cooperates to deliver its programmes. The principal partner organisations are set out in the 'Review of Achievement and Performance'.

Report of the Trustees
for the Year Ended 31 December 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees monitor identified risks across all aspects of the charity's activities and ensuring the procedures and controls are adapted to take account of findings and recommendations.

The charity continues to use and enforce its Safeguarding Policy to protect children and vulnerable adults on its projects and outline good practice for staff and volunteers in the UK and Africa. The policy was developed using the NSPCC Safeguarding Children Tool kit, which is recommended for charities working abroad with children. Two Designated Safeguarding Officers are in place, as required by the Charity Commission. Safeguarding policies and procedures are reviewed and updated periodically.

The charity also seeks to ensure that its partner organisations have safeguarding policies that are appropriate and consistent with our own approach to safeguarding. This has been enhanced through our links with the Children at Risk Action Network (Crane), based in Kampala, who also provide suitable training for our project workers in Uganda.

Overall financial risk to the charity is minimal. Overheads are extremely low and we now have sufficient funds in place to meet all of our project commitments without requiring any further donations. Nearly all of our reserves are held as cash and placed on interest bearing deposit accounts until they are needed.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03010062 (England and Wales)

Registered Charity number

1043695

Registered office

The Bothy
Waterwheel Lane
Branston
Lincoln
LN4 1LU

Trustees

C J Shelbourne
Mrs R J Shelbourne
R J Lambert
P Quincey
R L Evans

Company Secretary

C J Shelbourne

Independent Examiner

Paul Colcomb FCCA
Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Bankers

Royal Bank of Scotland
Liverpool Csc
Stephenson Way
Wavertree
Liverpool
L13 1HE

Approved by order of the board of trustees on 8 September 2025 and signed on its behalf by:

Report of the Trustees
for the Year Ended 31 December 2024

C J Shelbourne

C J Shelbourne - Trustee

Independent Examiner's Report to the Trustees of
Christian Partners in Africa

Independent examiner's report to the trustees of Christian Partners in Africa ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Paul Colcomb FCCA

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

8 September 2025

Christian Partners in Africa

Statement of Financial Activities
for the Year Ended 31 December 2024

		Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	320,006	48,317	368,323	81,032
Other trading activities	3	200	-	200	202
Investment income	4	10,344	-	10,344	5,441
Total		<u>330,550</u>	<u>48,317</u>	<u>378,867</u>	<u>86,675</u>
EXPENDITURE ON					
Raising funds	5	7,150	-	7,150	9,607
Charitable activities	6				
Uganda projects		(79)	81,030	80,951	80,039
Ethiopia projects		-	13,030	13,030	2,795
Total		<u>7,071</u>	<u>94,060</u>	<u>101,131</u>	<u>92,441</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	14	323,479 (19,940)	(45,743) 19,940	277,736 -	(5,766) -
Net movement in funds		<u>303,539</u>	<u>(25,803)</u>	<u>277,736</u>	<u>(5,766)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		176,898	55,081	231,979	237,745
TOTAL FUNDS CARRIED FORWARD		<u><u>480,437</u></u>	<u><u>29,278</u></u>	<u><u>509,715</u></u>	<u><u>231,979</u></u>

The notes form part of these financial statements

Balance Sheet
31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	11	317	-	317	16
CURRENT ASSETS					
Debtors	12	10,337	-	10,337	35,189
Cash at bank		469,814	29,278	499,092	196,774
		<u>480,151</u>	<u>29,278</u>	<u>509,429</u>	<u>231,963</u>
CREDITORS					
Amounts falling due within one year	13	(31)	-	(31)	-
NET CURRENT ASSETS		<u>480,120</u>	<u>29,278</u>	<u>509,398</u>	<u>231,963</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>480,437</u>	<u>29,278</u>	<u>509,715</u>	<u>231,979</u>
NET ASSETS		<u>480,437</u>	<u>29,278</u>	<u>509,715</u>	<u>231,979</u>
FUNDS	14				
Unrestricted funds				480,437	176,898
Restricted funds				29,278	55,081
TOTAL FUNDS				<u>509,715</u>	<u>231,979</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 8 September 2025 and were signed on its behalf by:

C J Shelbourne

C J Shelbourne - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charity is a private company, limited by guarantee incorporated in England and Wales. The details of the charitable company are disclosed with the Structure and Governance section of the Report of the Trustees.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Support costs have been allocated across direct charitable activities and the cost of generating funds in a manner consistent with the specific cost in question. Often the costs have been spread pro rata to the level of income related to that activity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33.33% Straight line

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Christian Partners in Africa

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	68,323	81,032
Grants	300,000	-
	<u>368,323</u>	<u>81,032</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Michael Cornish Charitable Trust	<u>300,000</u>	<u>-</u>

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	<u>200</u>	<u>202</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>10,344</u>	<u>5,441</u>

5. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Support costs	<u>7,150</u>	<u>9,607</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Uganda projects	80,951
Ethiopia projects	13,030
	<u>93,981</u>

7. SUPPORT COSTS

	Human resources £	Office £	Totals £
Raising donations and legacies	<u>363</u>	<u>6,787</u>	<u>7,150</u>

Christian Partners in Africa

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Depreciation - owned assets	35	130
	<u>35</u>	<u>130</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Those trustees who are also employees were not paid for any work done in their capacity as trustees.

Trustees' expenses

During the period trustee, Chris Shelbourne reclaimed expenses from the charity totalling £372 (2023: £nil). There was £31 due to the trustee at the year end (2023: £nil).

10. STAFF COSTS

	2024 £	2023 £
Wages and salaries	363	6,895
	<u>363</u>	<u>6,895</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Project management, fundraising & support	-	1
	<u>-</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2024	805	3,777	4,582
Additions	336	-	336
Disposals	-	(1,690)	(1,690)
	<u>1,141</u>	<u>2,087</u>	<u>3,228</u>
At 31 December 2024	1,141	2,087	3,228
DEPRECIATION			
At 1 January 2024	805	3,761	4,566
Charge for year	19	16	35
Eliminated on disposal	-	(1,690)	(1,690)
	<u>824</u>	<u>2,087</u>	<u>2,911</u>
At 31 December 2024	824	2,087	2,911
NET BOOK VALUE			
At 31 December 2024	<u>317</u>	<u>-</u>	<u>317</u>
At 31 December 2023	<u>-</u>	<u>16</u>	<u>16</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	-	30,000
Tax	10,337	5,189
	<u>10,337</u>	<u>35,189</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	31	-
	<u>31</u>	<u>-</u>

14. MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	Transfers between funds	At 31.12.24
	£	£	£	£
Unrestricted funds				
General fund	80,778	323,479	(19,940)	384,317
Project Fund Deficit	96,120	-	-	96,120
	<u>176,898</u>	<u>323,479</u>	<u>(19,940)</u>	<u>480,437</u>
Restricted funds				
Komamboga Children Support	2,176	(1,047)	2,500	3,629
Rukungiri school	31,887	(2,904)	(6,500)	22,483
Safeguarding	1,603	(926)	(104)	573
Afar projects	3,290	(8,030)	4,740	-
North Kigezi diocese project	16,125	(26,071)	10,304	358
Kampala Family Empowerment	-	(6,765)	9,000	2,235
	<u>55,081</u>	<u>(45,743)</u>	<u>19,940</u>	<u>29,278</u>
TOTAL FUNDS	<u>231,979</u>	<u>277,736</u>	<u>-</u>	<u>509,715</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	330,550	(7,071)	323,479
Restricted funds			
Komamboga Children Support	19,248	(20,295)	(1,047)
Rukungiri school	22,570	(25,474)	(2,904)
Safeguarding	(1)	(925)	(926)
Afar projects	5,000	(13,030)	(8,030)
North Kigezi diocese project	-	(26,071)	(26,071)
Kampala Family Empowerment	1,500	(8,265)	(6,765)
	<u>48,317</u>	<u>(94,060)</u>	<u>(45,743)</u>
TOTAL FUNDS	<u>378,867</u>	<u>(101,131)</u>	<u>277,736</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	113,964	26,704	(59,890)	80,778
Project Fund Deficit	71,230	-	24,890	96,120
	<u>185,194</u>	<u>26,704</u>	<u>(35,000)</u>	<u>176,898</u>
Restricted funds				
Komamboga Children Support	74	(2,898)	5,000	2,176
Rukungiri school	36,197	(4,310)	-	31,887
Other	104	(104)	-	-
Safeguarding	1,603	-	-	1,603
Afar projects	3,200	90	-	3,290
North Kigezi diocese project	8,578	(22,453)	30,000	16,125
Ethiopia Famine Relief	2,795	(2,795)	-	-
	<u>52,551</u>	<u>(32,470)</u>	<u>35,000</u>	<u>55,081</u>
TOTAL FUNDS	<u>237,745</u>	<u>(5,766)</u>	<u>-</u>	<u>231,979</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	36,311	(9,607)	26,704
Restricted funds			
Komamboga Children Support	23,462	(26,360)	(2,898)
Rukungiri school	26,502	(30,812)	(4,310)
Other	-	(104)	(104)
Afar projects	90	-	90
North Kigezi diocese project	310	(22,763)	(22,453)
Ethiopia Famine Relief	-	(2,795)	(2,795)
	<u>50,364</u>	<u>(82,834)</u>	<u>(32,470)</u>
TOTAL FUNDS	<u>86,675</u>	<u>(92,441)</u>	<u>(5,766)</u>

For further details of the Restricted funds please refer to page two of the Trustees Report.

Transfers between funds

Where expenditure from restricted funds exceeds the funds available a transfer is made from general unrestricted funds to ensure that no restricted fund is in deficit. The Trustees are careful to ensure that committed expenditure from restricted funds is sufficiently controlled so that the general unrestricted fund balance is maintained at a sensible level.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2023
for
Christian Partners in Africa

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Christian Partners in Africa

**Contents of the Financial Statements
for the Year Ended 31 December 2023**

	Page
Report of the Trustees	1 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 15
Detailed Statement of Financial Activities	16

Christian Partners in Africa
Report of the Trustees
for the Year Ended 31 December 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objectives of the Charity are the relief of poverty and the advancement of education in Africa in a way that is consistent with the Christian Faith.

Benefit to the Public of these Objects

Christian Partners in Africa works alongside vulnerable people and communities in Africa through development projects which help them to move towards self sufficiency and, in doing so, towards physical, social, and spiritual well being.

Significant activities

In deciding what activities the Charity undertook during 2023, the Trustees had due regard to the guidance issued by the Charity Commission on public benefit.

The charity delivers its charitable objectives by working with partner organisations in Africa. Once a project specification has been agreed by the charity and the partner organisation, the normal method of project delivery involves using the staff of the partner organisation with regular reporting on the projects to the charity. Regular communication with our project workers takes place to monitor and assess projects.

We are committed to a development process with each community with whom we work. Although this process takes time, it is more sustainable and moves people towards a position where they become more self-sufficient, and the change is lasting.

The COVID-19 pandemic changed the way we worked both in the UK and in Africa. Through the use of cloud based applications and video conferencing capabilities, we no longer need to lease separate office space and can communicate easily with our project workers on all project matters. This in turn has reduced the need to make frequent visits to Africa which has improved our carbon footprint.

Rosey Shelbourne, one of our trustees, continued to act as administrator and liaise with our project workers in overseeing the work in Africa. Our part time employee also works from home. Our overall UK operating costs continue at a level where they are more than covered by tax refunds from the HMRC gift aid scheme, which means that all donations to our charity can be allocated in full to our projects without any deduction. We believe that this represents responsible stewardship of donations given by our supporters.

The effects of civil conflict in Ethiopia has created a severe humanitarian crisis which, coupled with the ongoing drought, continued the state of national emergency in the country, with many millions of Ethiopians in desperate need of food. In 2022 we were able to provide £10,000 to our in-country partner, Compassion International, to provide food support for 3,500 individuals. We transferred the remaining £2,795 of funds from this appeal to our partner during 2023.

Volunteers

The Charity is grateful for the hard work of its volunteers who continue to help in various ways, and we are grateful to them all.

Christian Partners in Africa

Report of the Trustees for the Year Ended 31 December 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year the charity was involved in the following projects all of which were consistent with its stated objectives:

Name of project	Country	Nature of project	Year started	Partner Organisation
Komamboga Children	Uganda	Supporting orphaned and abandoned children through re-settlement of those children in families	1995	Reach the Unreached Ministry
School Scholarship and Family Empowerment Scheme.St Paul's Community Primary School, Rukungiri	Uganda	Providing education scholarships for orphaned children and support for their guardian families	1999	North Kigezi Diocese, Uganda
North Kigezi Family Empowerment Project	Uganda	Supporting community groups to take responsibility for sustainable futures	2020	North Kigezi Diocese, Uganda
Afar Education Project	Ethiopia	Working with our partner organisation in supporting the education of Afar girls	2015	Voice in the Wilderness Development Organisation and Afar Regional Government
Safeguarding	Uganda	Working with our Ugandan partners to introduce safeguarding policies and procedures with a focus on child rights, and to provide ongoing training for staff	2006	Reach the Unreached Ministry and North Kigezi Diocese, Uganda

Programme highlights

Komamboga Children Support

Our project worker continues to oversee the resettlement programme for the children, including regular home visits and contact with carers, school visits, and time spent with the children themselves. The children vary in age and ability, but all attend school or vocational college depending on their individual needs. When children leave full time education, we continue to support them for a short time until they are appropriately settled in work and able to support themselves, before they graduate from the scheme.

During the year, our project worker set up a training workshop for foster carers and guardians to help them address some challenges they were facing and enable them to mix with each other carers as a means of support. This was very successful and will now continue as an annual event.

A few families have continued to struggle financially post pandemic, and we have continued to provide supplementary food parcels with basic food and sanitation items to a handful of families throughout the year when necessary. However, in these cases, our project worker has been assisting them to set up small businesses to make their situation more stable.

Our project worker is a member of the Crane organisation, which enables him to receive training, peer reviews, and the ability to share ideas with others who also work with children in Uganda. This has been very successful and has provided him with in-country support.

Christian Partners in Africa
Report of the Trustees
for the Year Ended 31 December 2023

North Kigezi School Scholarship and Family empowerment Scheme - Uganda

All the children on the School Scholarship Scheme attend St Paul's School, Rukungiri, Uganda, where they receive a well-rounded, creative and good education. The older children continue to work an extra day on Saturday, as schools try to catch up on the time missed because of the pandemic.

During the holidays, the social workers run centre days for the project children where they can play with other children, take part in sports activities, sing and dance, and receive basic education on subjects like clean water, how to wash clothes, puberty, and keeping safe. This year the children were taught how to grow plants from seeds, after which seeds were given out for children to take home and grow themselves.

The social workers continue to be in regular contact with all the families of the children on the scholarship scheme. They provide help and training to families about growing crops, rearing animals, and setting up small businesses. All the families are members of savings groups, set up in their own areas, where they can save, and receive support from other guardians. They can then borrow for medical emergencies or to improve their businesses. These have been very successful and have helped families to save money to improve their lives and find a more sustainable way of living.

Families can also receive help through the Gifts of Love scheme, which provides tools, seeds, water tanks, mattresses and blankets, and piglets for families in need. These are financed through gifts from supporters.

With help and support from the social workers, families are beginning to turn their lives around, and they are finding a more sustainable way of living and providing for their children. This is a slow process, but we have found that the benefit of taking time brings real change in the long run. In every case last year, families were able to pay for their own children to go to senior school when they graduated from St Paul's School.

North Kigezi Family Empowerment Project, Uganda

The main focus of our work with the Diocesan project team is to facilitate self-help groups across the Diocese, which help people to develop the skills and habits to take responsibility for their own futures. Regular meetings, inviting local experts to speak on a range of relevant subjects, and encouraging regular savings all form part of the activities of the groups.

The pandemic created many challenges for families in the and, during this time, we provided support for them in the form of food relief and certain other basic essentials such as water tanks, mattresses, blankets, seeds, tools and small livestock. This was a short term solution and, in the aftermath of the pandemic, we shifted our attention towards a longer terms solution: the self-help groups.

To establish these groups, local churches help to identify those in their local communities who are needy and would benefit from being in a group. Individuals are then invited to join the project and receive induction training. Groups are then formed with a secretary and treasurer appointed from within the group, after which the group starts to meet, with a CPA project worker facilitating the meetings. During the year, eight new groups, each with 15 members, have been established.

Although the self-help groups can't provide immediate solutions, they do create a forum where the challenges people face can be discussed and ideas can be shared among group members. They also create a good environment for people to learn new skills and develop a consistent savings habit, which allow them to start new business ventures and have sufficient funds for basic needs, such as school fees, food, and medicines.

The aim is for the groups to become self-supporting after 18 months, which will allow us to expand the number of groups across the North Kigezi Diocese in the coming years.

Afar Girls, Ethiopia

We continue to support 15 girls from the Afar region of Ethiopia in their second and third years at university. Our programme offers to support girls from the Afar region of Ethiopia who have successfully passed their university entrance exams at the school we previously helped to develop. Although university is free, students need to be able to pay their own accommodation, provide books and laptops, and pay for food and clothing etc. A generous donation from a supporter has provided all the necessary funding for this project, which allows girls from this region a rare opportunity to go to university.

Historically, cultural traditions have made it challenging for girls from this region to receive a full education but both regional and national government. Are keen for this to change. We are keen to play our part in this and demonstrate to families in this region the overwhelming benefits of allowing their girls to go to finish school and go to university.

Christian Partners in Africa
Report of the Trustees
for the Year Ended 31 December 2023

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

We are extremely grateful to the many supporters who give regularly and for those who give occasionally towards the work of CPA, without which much of our work could not happen. We are especially indebted to the Michael Cornish Trust for their ongoing support and commitment to the work of the charity.

The charity's Gifts of Love scheme also allows us to generate additional funds that provide targeted support. Gifts of Love are practical gifts that directly benefit children and families in Uganda. Some gifts are intended to meet basic needs; others are designed to help children grow and reach their full potential. All gifts complement CPA's on-going project work with partnerships in Africa.

Due to the use of the government's Gift Aid scheme, all of our UK overheads are more than covered by tax reclaims that we are able to make from donations made under the Gift Aid scheme. It means that 100% of donations can be used directly on projects in Africa.

FINANCIAL REVIEW

Reserves policy

The Trustees have reviewed the reserves of the charity. This review encompassed the nature of the income and expenditure streams, the need to match variable income with fixed commitments and the nature of the reserves. The review concluded that to allow the charity to be managed efficiently and to meet working capital requirements, a general reserve equivalent to approximately 12 months of unrestricted fund expenditure would be appropriate. In addition, the Trustees are keen to make some provision towards the estimated future costs of supporting children in the Komamboga programme and the St Paul's scholarship programme and the Afar girls in their university education. This recognises that, although there is no obligation for the Charity to provide support in this way, we want to ensure that we have sufficient financial resources to conclude the programmes should no external resources be available. Our current estimates for these future education costs total £130,000. Taking account of the restricted fund balances we have at the year end for the Komamboga project and St Paul's School, we have calculated that we require a total designated fund of £96,120. With an opening balance on this designated fund of £71,230 a further transfer to the designated fund of £24,890 is required. A recalculation of these costs will be made each year and the designated fund adjusted accordingly.

After the transfer of funds into the designated fund, the charity's general reserve reduced during the year from £113,964 to £80,778. Included in these reserves are £30,000 of committed funding from the Michael Cornish Charitable Trust, covering the year to December 2024. If the £30,000 grant is deducted from the unrestricted reserves balance, the remaining unrestricted reserves total £50,778. Regular UK overheads are approximately £6,500 while ongoing annual project costs not covered by the designated fund are approximately £49,000. The general fund is therefore at a suitable level to cover these costs.

During the year the charity raised income of £81,032 (2022: £129,681) through donations and fundraising activities. The two main reasons for the difference in income levels between 2023 and 2022 are that in 2022 the Charity received a significant legacy of £32,485 and was also the recipient of a significant 'one off' gift of £10,000. £50,364 (2022: £63,800) of income received in the year was restricted for specific development projects and, at the year end, £55,081 (2022: £52,551) was still held for future use on these specific projects. Restricted fund balances remained relatively high largely due to monies held in connection with the St Paul's School scholarship programme and our programme with the North Kigezi Diocese in Uganda. The restricted fund balance for St Paul's School forms part of the provision for future committed education costs at the school and will be utilised over the coming years.

FUTURE PLANS

We will continue to support our resettlement programme with the children on the Komamboga project until such time as the children conclude their education. We will also continue to support children at St Paul's School on our scholarship programme until they complete primary school. As these children complete their primary education we will not replace them with new students, and so the scholarship programme will gradually be phased out. Instead our focus is to continue developing the self-help groups in the local North Kigezi Diocese so that group members are better able to fund their children through school directly as well as providing for their other basic needs such as food, housing and medical requirements.

The restructured working arrangements in the UK are working well and will continue for the foreseeable future, with the consequent reduced operating costs benefitting the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Christian Partners in Africa (CPA) is a company limited by guarantee as defined by the Companies Act 2006. It is controlled by its Memorandum and Articles of Association.

Christian Partners in Africa

Report of the Trustees **for the Year Ended 31 December 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

New trustees are nominated by members of the board of trustees, interviewed by all existing trustees and appointed where they have the necessary skills to contribute to the charity's management and development. No new trustees were appointed during the year.

Organisational structure

The trustees meet each month to review strategy, performance and other operational issues. The trustees also meet with staff and volunteers on a regular basis to ensure that policy is well understood and properly implemented. In addition trustees are given responsibilities for specific operational areas on which they report back to the Board.

Induction and training of new trustees

If new trustees are appointed they are given an introduction to the work of the charity and provided with the information they need to fulfil their roles, which includes information about the role of trustees and charity law.

Wider network

The charity is based in Lincoln although it has a number of partner organisations with whom it cooperates to deliver its programmes. The principal partner organisations are set out in the 'Review of Achievement and Performance'.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have an ongoing programme of reviewing identified risks across all aspects of the charity's activities and ensuring the procedures and controls are adapted to take account of findings and recommendations.

The charity continues to use and enforce its Safeguarding Policy to protect children and vulnerable adults on its projects and outline good practice for staff and volunteers in the UK and Africa. The policy was developed using the NSPCC Safeguarding Children Tool kit, which is recommended for charities working abroad with children. Two Designated Safeguarding Officers are in place, as required by the Charity Commission.

Safeguarding policies and procedures are reviewed and updated every three years. In accordance with the policy, all trustees and staff are required to undertake a DBS check every three years and all team members representing the charity on an overseas trip are also required to undertake a DBS check and training.

The charity also seeks to ensure that its partner organisations have safeguarding policies that are appropriate and consistent with our own approach to safeguarding. This has been enhanced through our links with the Children at Risk Action Network (Crane), based in Kampala, who also provide suitable training for our project workers in Uganda.

Overall financial risk to the charity has been significantly reduced by cutting UK overheads through reductions in staff costs and dispensing with the need for a UK office - a low level of overheads would allow us to continue operations even if income streams diminished. Financial risk has been mitigated further by creating a designated fund sufficient to cover future education costs for the children on our programmes.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03010062 (England and Wales)

Registered Charity number

1043695

Registered office

The Bothy
Waterwheel Lane
Branston
Lincoln
LN4 1LU

Trustees

C J Shelbourne
Mrs R J Shelbourne
R J Lambert
P Quincey
R L Evans

Company Secretary

C J Shelbourne

Christian Partners in Africa
Report of the Trustees
for the Year Ended 31 December 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

P G L Colcomb FCCA
Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Bankers

Royal Bank of Scotland
Liverpool Csc
Stephenson Way
Wavertree
Liverpool
L13 1HE

Approved by order of the board of trustees on 5 July 2024 and signed on its behalf by:

C J Shelbourne
C J Shelbourne (Jul 12, 2024 12:32 GMT+1)

C J Shelbourne - Trustee

**Independent Examiner's Report to the Trustees of
Christian Partners in Africa**

Independent examiner's report to the trustees of Christian Partners in Africa ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.


Paul Colcomb (Jul 12, 2024 14:19 GMT+1)

P G L Colcomb FCCA

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

5 July 2024

Christian Partners in Africa

**Statement of Financial Activities
for the Year Ended 31 December 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	30,668	50,364	81,032	125,944
Other trading activities	3	202	-	202	3,458
Investment income	4	5,441	-	5,441	279
Total		<u>36,311</u>	<u>50,364</u>	<u>86,675</u>	<u>129,681</u>
EXPENDITURE ON					
Raising funds	5	9,607	-	9,607	11,681
Charitable activities	6				
Uganda projects		-	80,039	80,039	73,635
Ethiopia projects		-	2,795	2,795	20,020
Total		<u>9,607</u>	<u>82,834</u>	<u>92,441</u>	<u>105,336</u>
NET INCOME/(EXPENDITURE)		26,704	(32,470)	(5,766)	24,345
Transfers between funds	14	(35,000)	35,000	-	-
Net movement in funds		<u>(8,296)</u>	<u>2,530</u>	<u>(5,766)</u>	<u>24,345</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		185,194	52,551	237,745	213,400
TOTAL FUNDS CARRIED FORWARD		<u>176,898</u>	<u>55,081</u>	<u>231,979</u>	<u>237,745</u>

The notes form part of these financial statements

Christian Partners in Africa

Balance Sheet
31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	11	16	-	16	146
CURRENT ASSETS					
Debtors	12	35,189	-	35,189	74,545
Cash at bank		141,693	55,081	196,774	163,171
		<u>176,882</u>	<u>55,081</u>	<u>231,963</u>	<u>237,716</u>
CREDITORS					
Amounts falling due within one year	13	-	-	-	(117)
NET CURRENT ASSETS		<u>176,882</u>	<u>55,081</u>	<u>231,963</u>	<u>237,599</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		176,898	55,081	231,979	237,745
NET ASSETS		<u>176,898</u>	<u>55,081</u>	<u>231,979</u>	<u>237,745</u>
FUNDS	14				
Unrestricted funds				176,898	185,194
Restricted funds				55,081	52,551
TOTAL FUNDS				<u>231,979</u>	<u>237,745</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 5 July 2024 and were signed on its behalf by:

C J Shelbourne
C J Shelbourne (Jul 12, 2024 12:32 GMT+1)

C J Shelbourne - Trustee

Christian Partners in Africa

Notes to the Financial Statements **for the Year Ended 31 December 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The charity is a private company, limited by guarantee incorporated in England and Wales. The details of the charitable company are disclosed with the Structure and Governance section of the Report of the Trustees.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Support costs have been allocated across direct charitable activities and the cost of generating funds in a manner consistent with the specific cost in question. Often the costs have been spread pro rata to the level of income related to that activity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33.33% Straight line

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Christian Partners in Africa

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	81,032	93,459
Legacies	-	32,485
	<u>81,032</u>	<u>125,944</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	<u>202</u>	<u>3,458</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>5,441</u>	<u>279</u>

5. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Sundries	-	98
Support costs	<u>9,607</u>	<u>11,583</u>
	<u>9,607</u>	<u>11,681</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs
	£
Uganda projects	80,039
Ethiopia projects	<u>2,795</u>
	<u>82,834</u>

7. SUPPORT COSTS

	Human resources	Office	Totals
	£	£	£
Raising donations and legacies	<u>6,895</u>	<u>2,712</u>	<u>9,607</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	<u>130</u>	<u>198</u>

Christian Partners in Africa

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Those trustees who are also employees were not paid for any work done in their capacity as trustees.

Trustees' expenses

During the period trustee, Chris Shelbourne paid expenses on behalf of the charity totalling £nil (2022: £117). There was no balance due to the trustee at the year end (2022: £117).

10. STAFF COSTS

	2023 £	2022 £
Wages and salaries	6,895	8,140
	<u>6,895</u>	<u>8,140</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Project management, fundraising & support	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2023	805	16,561	17,366
Disposals	<u>-</u>	<u>(12,784)</u>	<u>(12,784)</u>
At 31 December 2023	<u>805</u>	<u>3,777</u>	<u>4,582</u>
DEPRECIATION			
At 1 January 2023	805	16,415	17,220
Charge for year	-	130	130
Eliminated on disposal	<u>-</u>	<u>(12,784)</u>	<u>(12,784)</u>
At 31 December 2023	<u>805</u>	<u>3,761</u>	<u>4,566</u>
NET BOOK VALUE			
At 31 December 2023	<u>-</u>	<u>16</u>	<u>16</u>
At 31 December 2022	<u>-</u>	<u>146</u>	<u>146</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	30,000	60,000
Tax	<u>5,189</u>	<u>14,545</u>
	<u>35,189</u>	<u>74,545</u>

Christian Partners in Africa

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	-	117
	<u>-</u>	<u>117</u>

14. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	113,964	26,704	(59,890)	80,778
Project Fund Deficit	71,230	-	24,890	96,120
	<u>185,194</u>	<u>26,704</u>	<u>(35,000)</u>	<u>176,898</u>
Restricted funds				
Komamboga Children Support	74	(2,898)	5,000	2,176
Rukungiri school	36,197	(4,310)	-	31,887
Other	104	(104)	-	-
Safeguarding	1,603	-	-	1,603
Afar projects	3,200	90	-	3,290
North Kigezi diocese project	8,578	(22,453)	30,000	16,125
Ethiopia Famine Relief	2,795	(2,795)	-	-
	<u>52,551</u>	<u>(32,470)</u>	<u>35,000</u>	<u>55,081</u>
TOTAL FUNDS	<u>237,745</u>	<u>(5,766)</u>	<u>-</u>	<u>231,979</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	36,311	(9,607)	26,704
Restricted funds			
Komamboga Children Support	23,462	(26,360)	(2,898)
Rukungiri school	26,502	(30,812)	(4,310)
Other	-	(104)	(104)
Afar projects	90	-	90
North Kigezi diocese project	310	(22,763)	(22,453)
Ethiopia Famine Relief	-	(2,795)	(2,795)
	<u>50,364</u>	<u>(82,834)</u>	<u>(32,470)</u>
TOTAL FUNDS	<u>86,675</u>	<u>(92,441)</u>	<u>(5,766)</u>

Christian Partners in Africa

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	164,141	51,962	(102,139)	113,964
Project Fund Deficit	-	-	71,230	71,230
	<u>164,141</u>	<u>51,962</u>	<u>(30,909)</u>	<u>185,194</u>
Restricted funds				
Komamboga Children Support	5,744	(6,579)	909	74
Rukungiri school	34,260	1,937	-	36,197
Other	104	-	-	104
Safeguarding	1,603	-	-	1,603
Afar projects	3,040	160	-	3,200
North Kigezi diocese project	4,508	(15,930)	20,000	8,578
Ethiopia Famine Relief	-	(7,205)	10,000	2,795
	<u>49,259</u>	<u>(27,617)</u>	<u>30,909</u>	<u>52,551</u>
TOTAL FUNDS	<u>213,400</u>	<u>24,345</u>	<u>-</u>	<u>237,745</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	65,881	(13,919)	51,962
Restricted funds			
Komamboga Children Support	22,611	(29,190)	(6,579)
Rukungiri school	28,014	(26,077)	1,937
Afar projects	10,180	(10,020)	160
North Kigezi diocese project	200	(16,130)	(15,930)
Ethiopia Famine Relief	2,795	(10,000)	(7,205)
	<u>63,800</u>	<u>(91,417)</u>	<u>(27,617)</u>
TOTAL FUNDS	<u>129,681</u>	<u>(105,336)</u>	<u>24,345</u>

For further details of the Restricted funds please refer to page two of the Trustees Report.

Transfers between funds

Where expenditure from restricted funds exceeds the funds available a transfer is made from general unrestricted funds to ensure that no restricted fund is in deficit. The Trustees are careful to ensure that committed expenditure from restricted funds is sufficiently controlled so that the general unrestricted fund balance is maintained at a sensible level.

Project Deficit Fund

A transfer was made to the fund in the year of £24,890, representing the costs of projects that are not currently funded externally. This has designated general funds to meet the shortfall of project costs should external funding not be obtained.

Christian Partners in Africa

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

Christian Partners in Africa

Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	81,032	93,459
Legacies	-	32,485
	81,032	125,944
Other trading activities		
Fundraising events	202	3,458
Investment income		
Deposit account interest	5,441	279
	86,675	129,681
Total incoming resources		
EXPENDITURE		
Raising donations and legacies		
Sundries	-	98
Charitable activities		
Development programmes	82,834	93,655
Support costs		
Human resources		
Wages	6,895	8,140
Office		
Insurance	315	304
Telephone	98	96
Postage and stationery	245	229
Computer expenses	181	1,014
Subscriptions	1,609	1,468
Sundry expenses	135	134
Depreciation of tangible fixed assets	129	198
	2,712	3,443
Total resources expended	92,441	105,336
Net (expenditure)/income	(5,766)	24,345

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2023
for
Christian Partners in Africa

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Christian Partners in Africa

**Contents of the Financial Statements
for the Year Ended 31 December 2023**

	Page
Report of the Trustees	1 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 15

Report of the Trustees
for the Year Ended 31 December 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objectives of the Charity are the relief of poverty and the advancement of education in Africa in a way that is consistent with the Christian Faith.

Benefit to the Public of these Objects

Christian Partners in Africa works alongside vulnerable people and communities in Africa through development projects which help them to move towards self sufficiency and, in doing so, towards physical, social, and spiritual well being.

Significant activities

In deciding what activities the Charity undertook during 2023, the Trustees had due regard to the guidance issued by the Charity Commission on public benefit.

The charity delivers its charitable objectives by working with partner organisations in Africa. Once a project specification has been agreed by the charity and the partner organisation, the normal method of project delivery involves using the staff of the partner organisation with regular reporting on the projects to the charity. Regular communication with our project workers takes place to monitor and assess projects.

We are committed to a development process with each community with whom we work. Although this process takes time, it is more sustainable and moves people towards a position where they become more self-sufficient, and the change is lasting.

The COVID-19 pandemic changed the way we worked both in the UK and in Africa. Through the use of cloud based applications and video conferencing capabilities, we no longer need to lease separate office space and can communicate easily with our project workers on all project matters. This in turn has reduced the need to make frequent visits to Africa which has improved our carbon footprint.

Rosey Shelbourne, one of our trustees, continued to act as administrator and liaise with our project workers in overseeing the work in Africa. Our part time employee also works from home. Our overall UK operating costs continue at a level where they are more than covered by tax refunds from the HMRC gift aid scheme, which means that all donations to our charity can be allocated in full to our projects without any deduction. We believe that this represents responsible stewardship of donations given by our supporters.

The effects of civil conflict in Ethiopia has created a severe humanitarian crisis which, coupled with the ongoing drought, continued the state of national emergency in the country, with many millions of Ethiopians in desperate need of food. In 2022 we were able to provide £10,000 to our in-country partner, Compassion International, to provide food support for 3,500 individuals. We transferred the remaining £2,795 of funds from this appeal to our partner during 2023.

Volunteers

The Charity is grateful for the hard work of its volunteers who continue to help in various ways, and we are grateful to them all.

**Report of the Trustees
for the Year Ended 31 December 2023**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year the charity was involved in the following projects all of which were consistent with its stated objectives:

Name of project	Country	Nature of project	Year started	Partner Organisation
Komamboga Children	Uganda	Supporting orphaned and abandoned children through re-settlement of those children in families	1995	Reach the Unreached Ministry
School Scholarship and Family Empowerment Scheme.St Paul's Community Primary School, Rukungiri	Uganda	Providing education scholarships for orphaned children and support for their guardian families	1999	North Kigezi Diocese, Uganda
North Kigezi Family Empowerment Project	Uganda	Supporting community groups to take responsibility for sustainable futures	2020	North Kigezi Diocese, Uganda
Afar Education Project	Ethiopia	Working with our partner organisation in supporting the education of Afar girls	2015	Voice in the Wilderness Development Organisation and Afar Regional Government
Safeguarding	Uganda	Working with our Ugandan partners to introduce safeguarding policies and procedures with a focus on child rights, and to provide ongoing training for staff	2006	Reach the Unreached Ministry and North Kigezi Diocese, Uganda

Programme highlights

Komamboga Children Support

Our project worker continues to oversee the resettlement programme for the children, including regular home visits and contact with carers, school visits, and time spent with the children themselves. The children vary in age and ability, but all attend school or vocational college depending on their individual needs. When children leave full time education, we continue to support them for a short time until they are appropriately settled in work and able to support themselves, before they graduate from the scheme.

During the year, our project worker set up a training workshop for foster carers and guardians to help them address some challenges they were facing and enable them to mix with each other carers as a means of support. This was very successful and will now continue as an annual event.

A few families have continued to struggle financially post pandemic, and we have continued to provide supplementary food parcels with basic food and sanitation items to a handful of families throughout the year when necessary. However, in these cases, our project worker has been assisting them to set up small businesses to make their situation more stable.

Our project worker is a member of the Crane organisation, which enables him to receive training, peer reviews, and the ability to share ideas with others who also work with children in Uganda. This has been very successful and has provided him with in-country support.

**Report of the Trustees
for the Year Ended 31 December 2023**

North Kigezi School Scholarship and Family empowerment Scheme - Uganda

All the children on the School Scholarship Scheme attend St Paul's School, Rukungiri, Uganda, where they receive a well-rounded, creative and good education. The older children continue to work an extra day on Saturday, as schools try to catch up on the time missed because of the pandemic.

During the holidays, the social workers run centre days for the project children where they can play with other children, take part in sports activities, sing and dance, and receive basic education on subjects like clean water, how to wash clothes, puberty, and keeping safe. This year the children were taught how to grow plants from seeds, after which seeds were given out for children to take home and grow themselves.

The social workers continue to be in regular contact with all the families of the children on the scholarship scheme. They provide help and training to families about growing crops, rearing animals, and setting up small businesses. All the families are members of savings groups, set up in their own areas, where they can save, and receive support from other guardians. They can then borrow for medical emergencies or to improve their businesses. These have been very successful and have helped families to save money to improve their lives and find a more sustainable way of living.

Families can also receive help through the Gifts of Love scheme, which provides tools, seeds, water tanks, mattresses and blankets, and piglets for families in need. These are financed through gifts from supporters.

With help and support from the social workers, families are beginning to turn their lives around, and they are finding a more sustainable way of living and providing for their children. This is a slow process, but we have found that the benefit of taking time brings real change in the long run. In every case last year, families were able to pay for their own children to go to senior school when they graduated from St Paul's School.

North Kigezi Family Empowerment Project, Uganda

The main focus of our work with the Diocesan project team is to facilitate self-help groups across the Diocese, which help people to develop the skills and habits to take responsibility for their own futures. Regular meetings, inviting local experts to speak on a range of relevant subjects, and encouraging regular savings all form part of the activities of the groups.

The pandemic created many challenges for families in the and, during this time, we provided support for them in the form of food relief and certain other basic essentials such as water tanks, mattresses, blankets, seeds, tools and small livestock. This was a short term solution and, in the aftermath of the pandemic, we shifted our attention towards a longer terms solution: the self-help groups.

To establish these groups, local churches help to identify those in their local communities who are needy and would benefit from being in a group. Individuals are then invited to join the project and receive induction training. Groups are then formed with a secretary and treasurer appointed from within the group, after which the group starts to meet, with a CPA project worker facilitating the meetings. During the year, eight new groups, each with 15 members, have been established.

Although the self-help groups can't provide immediate solutions, they do create a forum where the challenges people face can be discussed and ideas can be shared among group members. They also create a good environment for people to learn new skills and develop a consistent savings habit, which allow them to start new business ventures and have sufficient funds for basic needs, such as school fees, food, and medicines.

The aim is for the groups to become self-supporting after 18 months, which will allow us to expand the number of groups across the North Kigezi Diocese in the coming years.

Afar Girls, Ethiopia

We continue to support 15 girls from the Afar region of Ethiopia in their second and third years at university. Our programme offers to support girls from the Afar region of Ethiopia who have successfully passed their university entrance exams at the school we previously helped to develop. Although university is free, students need to be able to pay their own accommodation, provide books and laptops, and pay for food and clothing etc. A generous donation from a supporter has provided all the necessary funding for this project, which allows girls from this region a rare opportunity to go to university.

Historically, cultural traditions have made it challenging for girls from this region to receive a full education but both regional and national government. Are keen for this to change. We are keen to play our part in this and demonstrate to families in this region the overwhelming benefits of allowing their girls to go to finish school and go to university.

Report of the Trustees
for the Year Ended 31 December 2023

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

We are extremely grateful to the many supporters who give regularly and for those who give occasionally towards the work of CPA, without which much of our work could not happen. We are especially indebted to the Michael Cornish Trust for their ongoing support and commitment to the work of the charity.

The charity's Gifts of Love scheme also allows us to generate additional funds that provide targeted support. Gifts of Love are practical gifts that directly benefit children and families in Uganda. Some gifts are intended to meet basic needs; others are designed to help children grow and reach their full potential. All gifts complement CPA's on-going project work with partnerships in Africa.

Due to the use of the government's Gift Aid scheme, all of our UK overheads are more than covered by tax reclaims that we are able to make from donations made under the Gift Aid scheme. It means that 100% of donations can be used directly on projects in Africa.

FINANCIAL REVIEW

Reserves policy

The Trustees have reviewed the reserves of the charity. This review encompassed the nature of the income and expenditure streams, the need to match variable income with fixed commitments and the nature of the reserves. The review concluded that to allow the charity to be managed efficiently and to meet working capital requirements, a general reserve equivalent to approximately 12 months of unrestricted fund expenditure would be appropriate. In addition, the Trustees are keen to make some provision towards the estimated future costs of supporting children in the Komamboga programme and the St Paul's scholarship programme and the Afar girls in their university education. This recognises that, although there is no obligation for the Charity to provide support in this way, we want to ensure that we have sufficient financial resources to conclude the programmes should no external resources be available. Our current estimates for these future education costs total £130,000. Taking account of the restricted fund balances we have at the year end for the Komamboga project and St Paul's School, we have calculated that we require a total designated fund of £96,120. With an opening balance on this designated fund of £71,230 a further transfer to the designated fund of £24,890 is required. A recalculation of these costs will be made each year and the designated fund adjusted accordingly.

After the transfer of funds into the designated fund, the charity's general reserve reduced during the year from £113,964 to £80,778. Included in these reserves are £30,000 of committed funding from the Michael Cornish Charitable Trust, covering the year to December 2024. If the £30,000 grant is deducted from the unrestricted reserves balance, the remaining unrestricted reserves total £50,778. Regular UK overheads are approximately £6,500 while ongoing annual project costs not covered by the designated fund are approximately £49,000. The general fund is therefore at a suitable level to cover these costs.

During the year the charity raised income of £81,032 (2022: £129,681) through donations and fundraising activities. The two main reasons for the difference in income levels between 2023 and 2022 are that in 2022 the Charity received a significant legacy of £32,485 and was also the recipient of a significant 'one off' gift of £10,000. £50,364 (2022: £63,800) of income received in the year was restricted for specific development projects and, at the year end, £55,081 (2022: £52,551) was still held for future use on these specific projects. Restricted fund balances remained relatively high largely due to monies held in connection with the St Paul's School scholarship programme and our programme with the North Kigezi Diocese in Uganda. The restricted fund balance for St Paul's School forms part of the provision for future committed education costs at the school and will be utilised over the coming years.

FUTURE PLANS

We will continue to support our resettlement programme with the children on the Komamboga project until such time as the children conclude their education. We will also continue to support children at St Paul's School on our scholarship programme until they complete primary school. As these children complete their primary education we will not replace them with new students, and so the scholarship programme will gradually be phased out. Instead our focus is to continue developing the self-help groups in the local North Kigezi Diocese so that group members are better able to fund their children through school directly as well as providing for their other basic needs such as food, housing and medical requirements.

The restructured working arrangements in the UK are working well and will continue for the foreseeable future, with the consequent reduced operating costs benefitting the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Christian Partners in Africa (CPA) is a company limited by guarantee as defined by the Companies Act 2006. It is controlled by its Memorandum and Articles of Association.

Report of the Trustees
for the Year Ended 31 December 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

New trustees are nominated by members of the board of trustees, interviewed by all existing trustees and appointed where they have the necessary skills to contribute to the charity's management and development. No new trustees were appointed during the year.

Organisational structure

The trustees meet each month to review strategy, performance and other operational issues. The trustees also meet with staff and volunteers on a regular basis to ensure that policy is well understood and properly implemented. In addition trustees are given responsibilities for specific operational areas on which they report back to the Board.

Induction and training of new trustees

If new trustees are appointed they are given an introduction to the work of the charity and provided with the information they need to fulfil their roles, which includes information about the role of trustees and charity law.

Wider network

The charity is based in Lincoln although it has a number of partner organisations with whom it cooperates to deliver its programmes. The principal partner organisations are set out in the 'Review of Achievement and Performance'.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have an ongoing programme of reviewing identified risks across all aspects of the charity's activities and ensuring the procedures and controls are adapted to take account of findings and recommendations.

The charity continues to use and enforce its Safeguarding Policy to protect children and vulnerable adults on its projects and outline good practice for staff and volunteers in the UK and Africa. The policy was developed using the NSPCC Safeguarding Children Tool kit, which is recommended for charities working abroad with children. Two Designated Safeguarding Officers are in place, as required by the Charity Commission.

Safeguarding policies and procedures are reviewed and updated every three years. In accordance with the policy, all trustees and staff are required to undertake a DBS check every three years and all team members representing the charity on an overseas trip are also required to undertake a DBS check and training.

The charity also seeks to ensure that its partner organisations have safeguarding policies that are appropriate and consistent with our own approach to safeguarding. This has been enhanced through our links with the Children at Risk Action Network (Crane), based in Kampala, who also provide suitable training for our project workers in Uganda.

Overall financial risk to the charity has been significantly reduced by cutting UK overheads through reductions in staff costs and dispensing with the need for a UK office - a low level of overheads would allow us to continue operations even if income streams diminished. Financial risk has been mitigated further by creating a designated fund sufficient to cover future education costs for the children on our programmes.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03010062 (England and Wales)

Registered Charity number

1043695

Registered office

The Bothy
Waterwheel Lane
Branston
Lincoln
LN4 1LU

Trustees

C J Shelbourne
Mrs R J Shelbourne
R J Lambert
P Quincey
R L Evans

Company Secretary

C J Shelbourne

Report of the Trustees
for the Year Ended 31 December 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

P G L Colcomb FCCA
Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Bankers

Royal Bank of Scotland
Liverpool Csc
Stephenson Way
Wavertree
Liverpool
L13 1HE

Approved by order of the board of trustees on 5 July 2024 and signed on its behalf by:

C J Shelbourne

C J Shelbourne (Jul 12, 2024 12:32 GMT+1)

C J Shelbourne - Trustee

**Independent Examiner's Report to the Trustees of
Christian Partners in Africa**

Independent examiner's report to the trustees of Christian Partners in Africa ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.


Paul Colcomb (Jul 12, 2024 14:19 GMT+1)

P G L Colcomb FCCA

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

5 July 2024

Christian Partners in Africa

**Statement of Financial Activities
for the Year Ended 31 December 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	30,668	50,364	81,032	125,944
Other trading activities	3	202	-	202	3,458
Investment income	4	5,441	-	5,441	279
Total		<u>36,311</u>	<u>50,364</u>	<u>86,675</u>	<u>129,681</u>
EXPENDITURE ON					
Raising funds	5	9,607	-	9,607	11,681
Charitable activities	6				
Uganda projects		-	80,039	80,039	73,635
Ethiopia projects		-	2,795	2,795	20,020
Total		<u>9,607</u>	<u>82,834</u>	<u>92,441</u>	<u>105,336</u>
NET INCOME/(EXPENDITURE)		26,704	(32,470)	(5,766)	24,345
Transfers between funds	14	(35,000)	35,000	-	-
Net movement in funds		<u>(8,296)</u>	<u>2,530</u>	<u>(5,766)</u>	<u>24,345</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		185,194	52,551	237,745	213,400
TOTAL FUNDS CARRIED FORWARD		<u><u>176,898</u></u>	<u><u>55,081</u></u>	<u><u>231,979</u></u>	<u><u>237,745</u></u>

The notes form part of these financial statements

Balance Sheet
31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	11	16	-	16	146
CURRENT ASSETS					
Debtors	12	35,189	-	35,189	74,545
Cash at bank		141,693	55,081	196,774	163,171
		<u>176,882</u>	<u>55,081</u>	<u>231,963</u>	<u>237,716</u>
CREDITORS					
Amounts falling due within one year	13	-	-	-	(117)
NET CURRENT ASSETS		<u>176,882</u>	<u>55,081</u>	<u>231,963</u>	<u>237,599</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>176,898</u>	<u>55,081</u>	<u>231,979</u>	<u>237,745</u>
NET ASSETS		<u>176,898</u>	<u>55,081</u>	<u>231,979</u>	<u>237,745</u>
FUNDS	14				
Unrestricted funds				176,898	185,194
Restricted funds				55,081	52,551
TOTAL FUNDS				<u>231,979</u>	<u>237,745</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 5 July 2024 and were signed on its behalf by:

C J Shelbourne
C J Shelbourne (Jul 12, 2024 12:32 GMT+1)

C J Shelbourne - Trustee

Christian Partners in Africa

Notes to the Financial Statements **for the Year Ended 31 December 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The charity is a private company, limited by guarantee incorporated in England and Wales. The details of the charitable company are disclosed with the Structure and Governance section of the Report of the Trustees.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Support costs have been allocated across direct charitable activities and the cost of generating funds in a manner consistent with the specific cost in question. Often the costs have been spread pro rata to the level of income related to that activity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33.33% Straight line

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Christian Partners in Africa

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	81,032	93,459
Legacies	-	32,485
	<u>81,032</u>	<u>125,944</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	<u>202</u>	<u>3,458</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>5,441</u>	<u>279</u>

5. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Sundries	-	98
Support costs	<u>9,607</u>	<u>11,583</u>
	<u>9,607</u>	<u>11,681</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs
	£
Uganda projects	80,039
Ethiopia projects	<u>2,795</u>
	<u>82,834</u>

7. SUPPORT COSTS

	Human resources	Office	Totals
	£	£	£
Raising donations and legacies	<u>6,895</u>	<u>2,712</u>	<u>9,607</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	<u>130</u>	<u>198</u>

Christian Partners in Africa

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Those trustees who are also employees were not paid for any work done in their capacity as trustees.

Trustees' expenses

During the period trustee, Chris Shelbourne paid expenses on behalf of the charity totalling £nil (2022: £117). There was no balance due to the trustee at the year end (2022: £117).

10. STAFF COSTS

	2023 £	2022 £
Wages and salaries	6,895	8,140
	<u>6,895</u>	<u>8,140</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Project management, fundraising & support	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2023	805	16,561	17,366
Disposals	-	(12,784)	(12,784)
	<u>805</u>	<u>3,777</u>	<u>4,582</u>
At 31 December 2023			
DEPRECIATION			
At 1 January 2023	805	16,415	17,220
Charge for year	-	130	130
Eliminated on disposal	-	(12,784)	(12,784)
	<u>805</u>	<u>3,761</u>	<u>4,566</u>
At 31 December 2023			
NET BOOK VALUE			
At 31 December 2023	<u>-</u>	<u>16</u>	<u>16</u>
At 31 December 2022	<u>-</u>	<u>146</u>	<u>146</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	30,000	60,000
Tax	5,189	14,545
	<u>35,189</u>	<u>74,545</u>

Christian Partners in Africa

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	-	117
	<u>-</u>	<u>117</u>

14. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	113,964	26,704	(59,890)	80,778
Project Fund Deficit	71,230	-	24,890	96,120
	<u>185,194</u>	<u>26,704</u>	<u>(35,000)</u>	<u>176,898</u>
Restricted funds				
Komamboga Children Support	74	(2,898)	5,000	2,176
Rukungiri school	36,197	(4,310)	-	31,887
Other	104	(104)	-	-
Safeguarding	1,603	-	-	1,603
Afar projects	3,200	90	-	3,290
North Kigezi diocese project	8,578	(22,453)	30,000	16,125
Ethiopia Famine Relief	2,795	(2,795)	-	-
	<u>52,551</u>	<u>(32,470)</u>	<u>35,000</u>	<u>55,081</u>
TOTAL FUNDS	<u>237,745</u>	<u>(5,766)</u>	<u>-</u>	<u>231,979</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	36,311	(9,607)	26,704
Restricted funds			
Komamboga Children Support	23,462	(26,360)	(2,898)
Rukungiri school	26,502	(30,812)	(4,310)
Other	-	(104)	(104)
Afar projects	90	-	90
North Kigezi diocese project	310	(22,763)	(22,453)
Ethiopia Famine Relief	-	(2,795)	(2,795)
	<u>50,364</u>	<u>(82,834)</u>	<u>(32,470)</u>
TOTAL FUNDS	<u>86,675</u>	<u>(92,441)</u>	<u>(5,766)</u>

Christian Partners in Africa

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	164,141	51,962	(102,139)	113,964
Project Fund Deficit	-	-	71,230	71,230
	<u>164,141</u>	<u>51,962</u>	<u>(30,909)</u>	<u>185,194</u>
Restricted funds				
Komamboga Children Support	5,744	(6,579)	909	74
Rukungiri school	34,260	1,937	-	36,197
Other	104	-	-	104
Safeguarding	1,603	-	-	1,603
Afar projects	3,040	160	-	3,200
North Kigezi diocese project	4,508	(15,930)	20,000	8,578
Ethiopia Famine Relief	-	(7,205)	10,000	2,795
	<u>49,259</u>	<u>(27,617)</u>	<u>30,909</u>	<u>52,551</u>
TOTAL FUNDS	<u>213,400</u>	<u>24,345</u>	<u>-</u>	<u>237,745</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	65,881	(13,919)	51,962
Restricted funds			
Komamboga Children Support	22,611	(29,190)	(6,579)
Rukungiri school	28,014	(26,077)	1,937
Afar projects	10,180	(10,020)	160
North Kigezi diocese project	200	(16,130)	(15,930)
Ethiopia Famine Relief	2,795	(10,000)	(7,205)
	<u>63,800</u>	<u>(91,417)</u>	<u>(27,617)</u>
TOTAL FUNDS	<u>129,681</u>	<u>(105,336)</u>	<u>24,345</u>

For further details of the Restricted funds please refer to page two of the Trustees Report.

Transfers between funds

Where expenditure from restricted funds exceeds the funds available a transfer is made from general unrestricted funds to ensure that no restricted fund is in deficit. The Trustees are careful to ensure that committed expenditure from restricted funds is sufficiently controlled so that the general unrestricted fund balance is maintained at a sensible level.

Project Deficit Fund

A transfer was made to the fund in the year of £24,890, representing the costs of projects that are not currently funded externally. This has designated general funds to meet the shortfall of project costs should external funding not be obtained.

Christian Partners in Africa

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2022
for
Christian Partners in Africa

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Christian Partners in Africa

Contents of the Financial Statements
for the Year Ended 31 December 2022

	Page
Report of the Trustees	1 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 15

Report of the Trustees
for the Year Ended 31 December 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objectives of the Charity are the relief of poverty and the advancement of education in Africa in a way that is consistent with the Christian Faith.

Benefit to the Public of these Objects

Christian Partners in Africa works alongside vulnerable people and communities in Africa through development projects which help them to move towards self sufficiency and, in doing so, towards physical, social, and spiritual well being.

Significant activities

In deciding what activities the Charity undertook during 2022, the Trustees had due regard to the guidance issued by the Charity Commission on public benefit.

The charity delivers its charitable objectives by working with partner organisations in Africa. Once a project specification has been agreed by the charity and the partner organisation, the normal method of project delivery involves using the staff of the partner organisation with regular reporting on the projects to the charity. Regular communication with our project workers takes place to monitor and assess projects.

We are committed to a development process with each community with whom we work. Although this process takes time, it is more sustainable and moves people towards a position where they become more self-sufficient, and the change is lasting.

The COVID-19 pandemic has changed the way we work both in the UK and in Africa. Through the use of cloud based applications and video conferencing capabilities we no longer need to lease separate office space and can communicate easily with our project workers on all project matters. This in turn has reduced the need to make frequent visits to Africa which has improved our carbon footprint.

Rosey Shelbourne, one of our trustees, continued to act as administrator and liaise with our project workers in overseeing the work in Africa. Our part time employee also works from home. Our overall UK operating costs continue at a level where they are more than covered by tax refunds from the HMRC gift aid scheme, which means that all donations to our charity can be allocated in full to our projects without any deduction. We believe that this represents responsible stewardship of donations given by our supporters.

The effects of the war in northern Ethiopia created a severe humanitarian crisis which, coupled with the ongoing drought, continued the state of national emergency in the country, with many millions of Ethiopians in desperate need of food. Following an appeal to provide urgent food relief to some of these families, we were able to provide £10,000 to our in-country partner, Compassion International, to provide food support for 3,500 individuals.

Volunteers

The Charity is grateful for the hard work of its volunteers who continue to help in various ways, and we are grateful to them all.

Report of the Trustees
for the Year Ended 31 December 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year the charity was involved in the following projects all of which were consistent with its stated objectives:

Name of project	Country	Nature of project	Year started	Partner Organisation
Komamboga Children	Uganda	Supporting orphaned and abandoned children through re-settlement of those children in families	1995	Reach the Unreached Ministry
School Scholarship and Family Empowerment Scheme.St Paul's Community Primary School, Rukungiri	Uganda	Providing education scholarships for orphaned children and support for their guardian families	1999	North Kigezi Diocese, Uganda
North Kigezi Family Empowerment Project	Uganda	Supporting community groups to take responsibility for sustainable futures	2020	North Kigezi Diocese, Uganda
Afar Education Project	Ethiopia	Working with our partner organisation in supporting the education of Afar girls	2015	Voice in the Wilderness Development Organisation and Afar Regional Government
Safeguarding	Uganda	Working with our Ugandan partners to introduce safeguarding policies and procedures with a focus on child rights, and to provide ongoing training for staff	2006	Reach the Unreached Ministry and North Kigezi Diocese, Uganda

Programme highlights

Komamboga Children Support

Our project worker continues to oversee the resettlement programme for the children, including regular home visits and contact with carers, school visits, and time spent with the children themselves. The children vary in age and ability, but all attend school or vocational college depending on their individual needs. When children leave full time education, we continue to support them for a short time until they are appropriately settled in work and able to support themselves, before they graduate from the scheme. Following Covid, the children were delighted to be able to meet together again for a Christmas party after a very long period of time.

Families have continued to struggle financially because of the pandemic, and we have continued to provide supplementary food parcels with basic food and sanitation items to families throughout the year when necessary. Our supporters in the UK have generously assisted in this campaign and this has allowed us to support all needy families on the programme. This assistance still continues for a handful of families, but in these cases, our project worker has been assisting them to set up small businesses to make their situation more stable.

Our project worker is a member of the Crane organisation, which enables him to receive training, peer reviews, and the ability to share ideas with others who also work with children in Uganda. This has been very successful and has provided him with in-country support.

Report of the Trustees
for the Year Ended 31 December 2022

North Kigezi School Scholarship and Family empowerment Scheme - Uganda

All the children on the School Scholarship Scheme attend St Paul's School, Rukungiri, Uganda, where they receive a well-rounded, creative and good education. The older children continue to work an extra day on Saturday, as schools try to catch up on the time missed because of the pandemic.

During the holidays the social workers run centre days for the project children where they can play with other children, take part in sports activities, sing and dance, receive basic education about things like clean water, how to wash clothes, puberty, and keeping safe.

The social workers continue to be in regular contact with all the families of the children on the scholarship scheme. They provide help and training to families about growing crops, rearing animals, and setting up small businesses. All the families are members of savings groups, set up in their own areas, where they can save, and receive support from other guardians. They can then borrow for medical emergencies or to improve their businesses. These have been very successful and have helped families to save money to improve their lives and find a more sustainable way of living.

Families can also receive help through the Gifts of Love scheme, which provides tools, seeds, water tanks, mattresses and blankets, and piglets for families in need. These are financed through supporters giving.

Despite the pandemic which has caused real hardship for many, families are beginning to turn their lives around, and with help and support from the social workers, they are finding a more sustainable way living and providing for their children. This is a slow process, but we have found that the benefit of taking time, brings real change in the long run. In every case last year, families were able to pay for their own children to go to senior school when they graduated from Saint Paul's School.

North Kigezi Diocese, Uganda

The main focus of our work with the Diocesan project team is facilitate self-help groups across the Diocese to develop and take responsibility for their own futures. Regular meetings, inviting local experts to speak on a range of relevant subjects, and encouraging regular savings all form part of the aims of the groups. The pandemic created many challenges for families and although the self help groups can't provide immediate solutions they do create a forum where these challenges can be discussed and ideas shared among group members.

Recognising the ongoing difficulties caused by the pandemic, our project workers continued to liaise with local church leaders across the Diocese to identify particularly needy families. With the help of our supporters we continued to raise additional funds to help provide food relief and certain other basic essentials such as water tanks, mattresses, blankets, seeds, tools and small livestock, which gives families alternative means of providing for themselves.

Regular contact with these families has been maintained by our social workers who continued to monitor the situation and provide advice and assistance where necessary.

Afar Girls, Ethiopia

After supporting them in their first year at university in 2021, we were able to continue our support of ten girls from the Afar region of Ethiopia in their second year at university. In addition, we were able to provide support for a further five students in their first year at university, after they successfully passed their university entrance exams at the school we previously helped to develop. Although university is free, students need to be able to pay their own accommodation, provide books and laptops, and pay for food and clothing etc. A generous donation from a supporter has provided all the necessary funding for this project, which allows girls from this region a rare opportunity to complete their schooling. Our partner believes this is setting a great example for other organisations to follow.

Fundraising activities

We are extremely grateful to the many supporters who give regularly and for those who give occasionally towards the work of CPA, without which much of our work could not happen. We are especially indebted to the M J Cornish Trust for their ongoing support and commitment to the work of the charity.

The charity's Gifts of Love scheme also allows us to generate additional funds that provide targeted support. Gifts of Love are practical gifts that directly benefit children and families in Uganda. Some gifts are intended to meet basic needs; others are designed to help children grow and reach their full potential. All gifts complement CPA's on-going project work with partnerships in Africa.

Due to the use of the government's Gift Aid scheme all of our UK overheads are now covered by tax reclaims that we are able to make from donations made under the Gift Aid scheme. It means that 100% of donations can be used directly on projects in Africa.

Report of the Trustees
for the Year Ended 31 December 2022

FINANCIAL REVIEW

Reserves policy

The Trustees have reviewed the reserves of the charity. This review encompassed the nature of the income and expenditure streams, the need to match variable income with fixed commitments and the nature of the reserves. The review concluded that to allow the charity to be managed efficiently and to meet working capital requirements, a general reserve equivalent to approximately 12 months of unrestricted fund expenditure would be appropriate. In addition, the Trustees are keen to make some provision towards the estimated future costs of supporting children in the Komamboga programme and the St Paul's scholarship programme and the Afar girls in their university education. This recognises that, although there is no obligation for the Charity to provide support in this way, we want to ensure that we have sufficient financial resources to conclude the programmes should no external resources be available. Our estimates for these future education costs total £110,000. Taking account of the restricted fund balances we have at the year end for St Paul's School and the Afar girls, we have calculated that a transfer to a separate designated fund of £71,230 will be sufficient to cover these future costs. A recalculation of these costs will be made each year and the designated fund adjusted accordingly.

After the transfer of funds into the designated fund, the charity's general reserve reduced during the year from £164,141 to £113,964. Included in these reserves are £60,000 of committed funding from the Michael Cornish Charitable Trust, covering the two year period to December 2024. If the £60,000 grant is deducted from the unrestricted reserves balance, the remaining unrestricted reserves total £53,964. Regular UK overheads are approximately £10,000 while ongoing annual project costs not covered by the designated fund are approximately £52,000. The general fund is therefore at a suitable level to cover these costs.

During the year the charity raised income of £129,681 (2021: £198,158) through donations, grants, and fundraising activities. £90,000 of the income in 2021 relates to the grant from the Michael Cornish Charitable Trust. £63,800 (2021: £70,255) of income received in the year was restricted for specific development projects and, at the year end, £52,551 (2021: £49,259) was still held for future use on these specific projects. Restricted fund balances remained relatively high largely due to monies held in connection with the St Paul's School scholarship programme. The previous closure of the school during the pandemic meant that school fees were not payable during that period and reserves increased as a result. The restricted fund balance for St Paul's School forms part of the provision for future committed education costs at the school and will be utilised over the coming years.

FUTURE PLANS

We will continue to support our resettlement programme with the children on the Komamboga project until such time as the children conclude their education. We will also continue to support children at St Paul's School on our scholarship programme until they complete primary school. As these children complete their primary education we will not replace them with new students, and so the scholarship programme will gradually be phased out. Instead our focus is to continue developing the self-help groups in the local North Kigezi Diocese so that group members are better able to fund their children through school directly as well as providing for their other basic needs such as food, housing and medical requirements.

The restructured working arrangements in the UK are working well and will continue for the foreseeable future, with the consequent reduced operating costs benefitting the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Christian Partners in Africa (CPA) is a company limited by guarantee as defined by the Companies Act 2006. It is controlled by its Memorandum and Articles of Association.

Recruitment and appointment of new trustees

New trustees are nominated by members of the board of trustees, interviewed by all existing trustees and appointed where they have the necessary skills to contribute to the charity's management and development. No new trustees were appointed during the year.

Organisational structure

The trustees meet each month to review strategy, performance and other operational issues. The trustees also meet with staff and volunteers on a regular basis to ensure that policy is well understood and properly implemented. In addition trustees are given responsibilities for specific operational areas on which they report back to the Board.

Induction and training of new trustees

If new trustees are appointed they are given an introduction to the work of the charity and provided with the information they need to fulfil their roles, which includes information about the role of trustees and charity law.

Wider network

The charity is based in Lincoln although it has a number of partner organisations with whom it cooperates to deliver its programmes. The principal partner organisations are set out in the 'Review of Achievement and Performance'.

Christian Partners in Africa
Report of the Trustees
for the Year Ended 31 December 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have an ongoing programme of reviewing identified risks across all aspects of the charity's activities and ensuring the procedures and controls are adapted to take account of findings and recommendations.

The charity continues to use and enforce its Safeguarding Policy to protect children and vulnerable adults on its projects and outline good practice for staff and volunteers in the UK and Africa. The policy was developed using the NSPCC Safeguarding Children Tool kit, which is recommended for charities working abroad with children. Two Designated Safeguarding Officers are in place, as required by the Charity Commission..

Safeguarding policies and procedures are reviewed and updated every three years. In accordance with the policy, all trustees and staff are required to undertake a DBS check every three years and all team members representing the charity on an overseas trip are also required to undertake a DBS check and training.

The charity also seeks to ensure that its partner organisations have safeguarding policies that are appropriate and consistent with our own approach to safeguarding. This has been enhanced through our links with the Children at Risk Action Network (Crane), based in Kampala, who also provide suitable training for our project workers in Uganda.

Overall financial risk to the charity has been significantly reduced by cutting UK overheads through reductions in staff costs and dispensing with the need for a UK office - a low level of overheads would allow us to continue operations even if income streams diminished. Financial risk has been mitigated further by creating a designated fund sufficient to cover the cost of our commitments to future school and university fees for children on our programmes.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03010062 (England and Wales)

Registered Charity number

1043695

Registered office

The Bothy
Waterwheel Lane
Branston
Lincoln
LN4 1LU

Trustees

C J Shelbourne
Mrs R J Shelbourne
R J Lambert
P Quincey
R L Evans

Company Secretary

C J Shelbourne

Independent Examiner

P G L Colcomb FCCA
Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Bankers

Royal Bank of Scotland
13 Stonebow Centre
Lincoln
LN2 1DQ

Approved by order of the board of trustees on 21 August 2023 and signed on its behalf by:

Report of the Trustees
for the Year Ended 31 December 2022

C J Shelbourne
C J Shelbourne (Aug 26, 2023 11:19 GMT+1)

C J Shelbourne - Trustee

**Independent Examiner's Report to the Trustees of
Christian Partners in Africa**

Independent examiner's report to the trustees of Christian Partners in Africa ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Paul Colcomb

Paul Colcomb (Aug 29, 2023 07:57 GMT+1)

P G L Colcomb FCCA

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

21 August 2023

Christian Partners in Africa

Statement of Financial Activities
for the Year Ended 31 December 2022

		Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	62,144	63,800	125,944	196,056
Other trading activities	3	3,458	-	3,458	2,093
Investment income	4	279	-	279	9
Total		<u>65,881</u>	<u>63,800</u>	<u>129,681</u>	<u>198,158</u>
EXPENDITURE ON					
Raising funds	5	11,681	-	11,681	4,932
Charitable activities	6				
Uganda projects		2,238	71,397	73,635	73,899
Ethiopia projects		-	20,020	20,020	7,170
Malawi projects		-	-	-	7,415
Total		<u>13,919</u>	<u>91,417</u>	<u>105,336</u>	<u>93,416</u>
NET INCOME/(EXPENDITURE)		51,962	(27,617)	24,345	104,742
Transfers between funds	15	<u>(30,909)</u>	<u>30,909</u>	<u>-</u>	<u>-</u>
Net movement in funds		21,053	3,292	24,345	104,742
RECONCILIATION OF FUNDS					
Total funds brought forward		164,141	49,259	213,400	108,658
TOTAL FUNDS CARRIED FORWARD		<u><u>185,194</u></u>	<u><u>52,551</u></u>	<u><u>237,745</u></u>	<u><u>213,400</u></u>

The notes form part of these financial statements

Balance Sheet
31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	11	146	-	146	344
CURRENT ASSETS					
Debtors	13	74,545	-	74,545	62,616
Cash at bank		110,620	52,551	163,171	150,463
		<u>185,165</u>	<u>52,551</u>	<u>237,716</u>	<u>213,079</u>
CREDITORS					
Amounts falling due within one year	14	(117)	-	(117)	(23)
NET CURRENT ASSETS		<u>185,048</u>	<u>52,551</u>	<u>237,599</u>	<u>213,056</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>185,194</u>	<u>52,551</u>	<u>237,745</u>	<u>213,400</u>
NET ASSETS		<u>185,194</u>	<u>52,551</u>	<u>237,745</u>	<u>213,400</u>
FUNDS	15				
Unrestricted funds				185,194	164,141
Restricted funds				<u>52,551</u>	<u>49,259</u>
TOTAL FUNDS				<u>237,745</u>	<u>213,400</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 21 August 2023 and were signed on its behalf by:

C J Shelbourne
C J Shelbourne (Aug 26, 2023 11:19 GMT+1)

C J Shelbourne - Trustee

Notes to the Financial Statements
for the Year Ended 31 December 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The charity is a private company, limited by guarantee incorporated in England and Wales. The details of the charitable company are disclosed with the Structure and Governance section of the Report of the Trustees.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Support costs have been allocated across direct charitable activities and the cost of generating funds in a manner consistent with the specific cost in question. Often the costs have been spread pro rata to the level of income related to that activity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33.33% Straight line

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Christian Partners in Africa

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	93,459	106,056
Legacies	32,485	-
Grants	-	90,000
	<u>125,944</u>	<u>196,056</u>

A net additional cost of £7,327 was incurred during the prior year as a result of a donation that was made through the Just Giving charity fundraising website that was subsequently found not to be genuine. The original donation was £10,450, which Just Giving requested repayment of through their chargeback procedure. Once it was established that the request for repayment was genuine, repayment was made and Just Giving then released withheld donations of £3,123. The net cost to the Charity was therefore £7,327, reflected as a deduction from income in the prior year.

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Other grants	<u>-</u>	<u>90,000</u>

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	<u>3,458</u>	<u>2,093</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>279</u>	<u>9</u>

5. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Sundries	98	16
Support costs	<u>11,583</u>	<u>4,916</u>
	<u>11,681</u>	<u>4,932</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Uganda projects	73,635
Ethiopia projects	<u>20,020</u>
	<u>93,655</u>

Christian Partners in Africa

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

7. SUPPORT COSTS

	Human resources £	Office £	Totals £
Raising donations and legacies	8,140	3,443	11,583
	<u>8,140</u>	<u>3,443</u>	<u>11,583</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 £
Depreciation - owned assets	198	679
	<u>198</u>	<u>679</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Those trustees who are also employees were not paid for any work done in their capacity as trustees.

Trustees' expenses

During the period trustee, Chris Shelbourne paid expenses on behalf of the charity totalling £117 (2021: Nil). These balance due to the trustee at the year end was £117 (2021: Nil).

10. STAFF COSTS

	2022 £	2021 £
Wages and salaries	8,140	7,652
Social security costs	-	93
	<u>8,140</u>	<u>7,745</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Project management, fundraising & support	1	1
	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2022 and 31 December 2022	805	16,561	17,366
DEPRECIATION			
At 1 January 2022	805	16,217	17,022
Charge for year	-	198	198
	<u>805</u>	<u>16,415</u>	<u>17,220</u>
At 31 December 2022	805	16,415	17,220
NET BOOK VALUE			
At 31 December 2022	-	146	146
At 31 December 2021	-	344	344
	<u>-</u>	<u>344</u>	<u>344</u>

Christian Partners in Africa

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

12. FIXED ASSET INVESTMENTS

There were no investment assets outside the UK.

There were no investments at the year end as White Nile Enterprises Limited, the trading subsidiary was dissolved in December 2020.

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	60,000	60,000
Tax	14,545	2,616
	<u>74,545</u>	<u>62,616</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	117	23
	<u>117</u>	<u>23</u>

15. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	164,141	51,962	(102,139)	113,964
Project Fund Deficit	-	-	71,230	71,230
	<u>164,141</u>	<u>51,962</u>	<u>(30,909)</u>	<u>185,194</u>
Restricted funds				
Komamboga Children Support	5,744	(6,579)	909	74
Rukungiri school	34,260	1,937	-	36,197
Other	104	-	-	104
Safeguarding	1,603	-	-	1,603
Afar projects	3,040	160	-	3,200
North Kigezi diocese project	4,508	(15,930)	20,000	8,578
Ethiopia Famine Relief	-	(7,205)	10,000	2,795
	<u>49,259</u>	<u>(27,617)</u>	<u>30,909</u>	<u>52,551</u>
TOTAL FUNDS	<u>213,400</u>	<u>24,345</u>	<u>-</u>	<u>237,745</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	65,881	(13,919)	51,962
Restricted funds			
Komamboga Children Support	22,611	(29,190)	(6,579)
Rukungiri school	28,014	(26,077)	1,937
Afar projects	10,180	(10,020)	160
North Kigezi diocese project	200	(16,130)	(15,930)
Ethiopia Famine Relief	2,795	(10,000)	(7,205)
	<u>63,800</u>	<u>(91,417)</u>	<u>(27,617)</u>
TOTAL FUNDS	<u>129,681</u>	<u>(105,336)</u>	<u>24,345</u>

Christian Partners in Africa

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	63,499	122,973	(22,331)	164,141
Restricted funds				
Komamboga Children Support	331	(919)	6,332	5,744
Rukungiri school	18,925	14,582	753	34,260
Project worker support	7,415	(7,415)	-	-
Other	104	-	-	104
Safeguarding	1,603	-	-	1,603
Afar projects	-	4,327	(1,287)	3,040
North Kigezi diocese project	16,781	(28,806)	16,533	4,508
	<u>45,159</u>	<u>(18,231)</u>	<u>22,331</u>	<u>49,259</u>
TOTAL FUNDS	<u>108,658</u>	<u>104,742</u>	<u>-</u>	<u>213,400</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	127,903	(4,930)	122,973
Restricted funds			
Komamboga Children Support	25,027	(25,946)	(919)
Rukungiri school	28,775	(14,193)	14,582
Project worker support	-	(7,415)	(7,415)
Afar projects	11,497	(7,170)	4,327
North Kigezi diocese project	4,956	(33,762)	(28,806)
	<u>70,255</u>	<u>(88,486)</u>	<u>(18,231)</u>
TOTAL FUNDS	<u>198,158</u>	<u>(93,416)</u>	<u>104,742</u>

For further details of the Restricted funds please refer to page two of the Trustees Report.

Transfers between funds

Where expenditure from restricted funds exceeds the funds available a transfer is made from general unrestricted funds to ensure that no restricted fund is in deficit. The Trustees are careful to ensure that committed expenditure from restricted funds is sufficiently controlled so that the general unrestricted fund balance is maintained at a sensible level.

Project Deficit Fund

A transfer was made to the fund in the year of £71,230, representing the costs of projects that are not currently funded externally. This has designated general funds to meet the shortfall of project costs should external funding not be obtained.

Christian Partners in Africa

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

Accounts

REGISTERED COMPANY NUMBER: 03010062 (England and Wales)
REGISTERED CHARITY NUMBER: 1043695

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2021
for
Christian Partners in Africa

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Christian Partners in Africa

Contents of the Financial Statements
for the Year Ended 31 December 2021

	Page
Report of the Trustees	1 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 16
Detailed Statement of Financial Activities	17

Christian Partners in Africa
Report of the Trustees
for the Year Ended 31 December 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objectives of the Charity are the relief of poverty and the advancement of education in Africa in a way that is consistent with the Christian Faith.

Benefit to the Public of these Objects

Christian Partners in Africa works alongside vulnerable people and communities in Africa through development projects which help them to move towards self sufficiency and, in doing so, towards physical, social, and spiritual well being.

Significant activities

In deciding what activities the Charity undertook during 2021, the Trustees had due regard to the guidance issued by the Charity Commission on public benefit.

The charity delivers its charitable objectives by working with partner organisations in Africa. Once a project specification has been agreed by the charity and the partner organisation, the normal method of project delivery involves using the staff of the partner organisation with regular reporting on the projects to the charity. Regular communication with our project workers takes place to monitor and assess projects.

We are committed to a development process with each community with whom we work. Although this process takes time, it is more sustainable and moves people towards a position where they are more self-sufficient.

Like 2020, the year continued to be affected by the COVID-19 pandemic and required us to continue to operate in a different way both in the UK and in Africa. Despite this, our partners in Africa have proved to be very adaptable and have been able to continue with many programme activities. A good level of broadband coverage across Uganda has also allowed us to use video conferencing to communicate directly with our project workers, which has facilitated good ongoing communication on all project matters.

The impact of the pandemic continued to have a significant impact on the ability of people to earn a living, making it difficult for them to provide basic necessities for their families, such as food and medicines. In recognition of these ongoing challenges, and alongside our regular project activities, we continued to provide some basic essentials for people identified as particularly in need in the communities we support.

In Ethiopia, the conflict with Tigray spread to other parts of the country, including the areas we have undertaken projects. This has led to significant disruption to many people's lives, including loss of property, destruction of infrastructure, loss of family members and high levels of food insecurity. The ongoing drought in the region has made matters worse and now there is a national emergency with many millions of Ethiopians in desperate need of food. We have launched an appeal to provide urgent food relief to some of these families. Despite these challenges we continued to support ten Afar girls in their first year in university and continue to liaise with our partners in the country to identify other ways we can provide appropriate support.

During 2020 we reorganised our UK operations, dispensing with our rented office and operating from home on a permanent basis. We dispensed with the role of a paid administrator with Rosey Shelbourne, one of our trustees, acting as administrator and trustees taking on direct responsibility for communication with our project workers in overseeing the work in Africa. Our part time employee also works from home. This way of working has been very successful and we will continue to operate in this way. It has reduced our UK costs to a level where our UK operating costs are now all covered by tax refunds from the HMRC gift aid scheme, which means that all donations to our charity can be allocated in full to our projects without any deduction. We believe that this represents responsible stewardship of donations given by our supporters.

Volunteers

The charity is grateful for the hard work of its volunteers. Covid-19 restrictions prevented much direct involvement from volunteers during the year, however they have continued to help in various ways, albeit remotely, and all their efforts have been greatly appreciated.

Christian Partners in Africa
Report of the Trustees
for the Year Ended 31 December 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year the charity was involved in the following projects all of which were consistent with its stated objectives:

Name of project	Country	Nature of project	Year started	Partner Organisation
Komamboga Children	Uganda	Supporting orphaned and abandoned children through re-settlement of those children in families	1995	Reach the Unreached Ministry
St Paul's Community Primary School, Rukungiri	Uganda	Providing education scholarships for orphaned children and support for their guardian families	1999	North Kigezi Diocese, Uganda
North Kigezi Family Empowerment Project	Uganda	Supporting community groups to take responsibility for sustainable futures	2020	North Kigezi Diocese, Uganda
Afar Education Project	Ethiopia	Working with our partner organisation in supporting the education of Afar girls	2015	Voice in the Wilderness Development Organisation and Afar Regional Government
Safeguarding	Uganda	Working with our Ugandan partners to introduce safeguarding policies and procedures with a focus on child rights, and to provide ongoing training for staff	2006	Reach the Unreached Ministry and North Kigezi Diocese, Uganda

Programme highlights

Komamboga Children Support

Our project worker continues to oversee the resettlement programme for the children, including regular home visits and contact with carers, school visits, and time spent with the children themselves. The schools in Uganda have reopened following Covid and the children are back at school to continue their education.

Families have continued to struggle financially because of the pandemic, and we have continued to provide supplementary food parcels with basic food and sanitation items to families throughout the year when necessary. Our supporters in the UK have generously assisted in this campaign and this has allowed us to support all needy families on the programme. This assistance still continues for a handful of families.

Our project worker has joined the Crane organisation, which enables him to receive training, peer reviews and the ability to share ideas with others who also work with children in Uganda.

Christian Partners in Africa
Report of the Trustees
for the Year Ended 31 December 2021

School Scholarship Scheme - St Paul's School, Rukungiri, Uganda

The schools in Uganda reopened in January 21 and all the children on the scheme are back in school. Older children are working an extra day on Saturday as schools try to catch up on the time missed because of the pandemic. During the holidays the social workers run centre days for the children where they can play with other children, take part in sports activities, sing and dance, receive basic education about things like clean water, how to wash clothes, puberty, and keeping safe.

The social workers continue to be in regular contact with all the families of the children on the scholarship scheme. They provide help and training to families about growing crops, rearing animals, and setting up small businesses. All the families are members of savings groups, set up in their own areas, where they can save the little they have, and receive support from other guardians. They can then borrow for medical emergencies or to improve their businesses. These have been very successful and have helped families to save money to improve their lives and get up on their feet.

Families can also receive help through the Gifts of Love scheme, which provides tools, seeds, water tanks, mattresses and blankets, and piglets for families in need. These are financed through supporters giving.

Despite the pandemic which has caused real hardship for many, families are beginning to turn their lives around, and with help and support from the social workers, they are finding a more sustainable way living and providing for their children.

North Kigezi Diocese, Uganda

The main focus of our work with the Diocesan project team is facilitate self-help groups across the Diocese to develop and take responsibility for their own futures. Regular meetings, inviting local experts to speak on a range of relevant subjects, and encouraging regular savings all form part of the aims of the groups. The pandemic created many challenges for families and although the self help groups can't provide immediate solutions they do create a forum where these challenges can be discussed and ideas shared among group members.

Recognising the ongoing difficulties caused by the pandemic, our project workers continued to liaise with local church leaders across the Diocese to identify particularly needy families. With the help of our supporters we continued to raise additional funds to help provide food relief and certain other basic essentials such as water tanks, mattresses, blankets, seeds, tools and small livestock, which gives families alternative means of providing for themselves.

Regular contact with these families has been maintained by our social workers who continued to monitor the situation and provide advice and assistance where necessary.

Afar Girls, Ethiopia

Following on from the construction of a teaching block in the Afar region for Grade 11 and 12 students (a joint project between CPA, our partner, Voice in the Wilderness Development Organisation, and the Afar regional government) we were able to support ten girls from the Afar region through their first year of university, after they successfully passed their university entrance exams at the school. Although university is free, students need to be able to pay their own accommodation, provide books and laptops, and pay for food and clothing etc. A generous donation from a supporter funded this and left us with sufficient funds to also finance the girls' second year at university. This is the first time girls have been able to complete their schooling in this part of the Afar region and our partner believes it is setting a great example for other organisations to follow.

Fundraising activities

We are extremely grateful to the many supporters who give regularly and for those who give occasionally towards the work of CPA, without which much of our work could not happen. We are especially indebted to the M J Cornish Trust for their ongoing support and commitment to the work of the charity.

The charity's Gifts of Love scheme also allows us to generate additional funds that provide targeted support. Gifts of Love are practical gifts that directly benefit children and families in Uganda. Some gifts are intended to meet basic needs; others are designed to help children grow and reach their full potential. All gifts complement CPA's on-going project work with partnerships in Africa

Christian Partners in Africa

Report of the Trustees for the Year Ended 31 December 2021

FINANCIAL REVIEW

Reserves policy

The Trustees have reviewed the reserves of the charity. This review encompassed the nature of the income and expenditure streams, the need to match variable income with fixed commitments and the nature of the reserves. The review concluded that to allow the charity to be managed efficiently and to meet working capital requirements, a general reserve equivalent to approximately 12 months of unrestricted fund expenditure would be appropriate. In addition, the Trustees are keen to make some provision towards the estimated future costs of supporting children in the Komamboga resettlement programme and the St Paul's scholarship programme. This recognises that, although there is no obligation for the Charity to provide support in this way, we want to ensure that we have sufficient financial resources to conclude the programmes.

During the year the charity's general reserve increased from £63,499 to £164,139. Included in these reserves are £90,000 of committed funding from the Michael Cornish Charitable Trust, covering the three-year period to December 2024. The remaining £30,000 of the previous grant from the Michael Cornish Charitable Trust was spent in 2021. If the £90,000 grant is deducted from the unrestricted reserves balance, the remaining unrestricted reserves total £74,139. With the significant reduction in overheads from the office and staff reorganisation, the revised annual overheads are approximately £10,000. The general fund is therefore above the required level to cover annual overheads, however, as the Trustees are keen to make some provision towards the estimated future costs of supporting children in the Komamboga resettlement programme and the St Paul's scholarship programme, the Trustees are satisfied that the general reserve is at an appropriate level.

During the year the charity raised income of £198,158 (2020: £110,487) through donations, grants, and fundraising activities. £90,000 of this relates to the grant from the Michael Cornish Charitable Trust. £70,255 (2020: £82,673) of income received in the year was restricted for specific development projects and, at the year end, £49,261 (2020: £45,159) was still held for future use on these specific projects. Restricted fund balances remained relatively high largely due to monies held in connection with the St Paul's School scholarship programme. The closure of the school during the pandemic meant that school fees were not payable during that period and reserves increased as a result. Now the school is operating as normal the plan is to catch up with necessary spending and gradually reduce restricted reserves.

FUTURE PLANS

We will continue to support our resettlement programme with the children on the Komamboga project until such time as the children conclude their education. We will also continue to support children at St Paul's School on our scholarship programme until they complete primary school. As these children complete their primary education we will not replace them with new students, and so the scholarship programme will gradually be phased out. Instead our focus is to develop the self-help groups in the local Diocese so that group members are better able to fund their children through school directly.

The Charity is also in regular contract with its Ethiopian partner, Voice in the Wilderness Development Organisation, for further project opportunities.

The restructured working arrangements in the UK will continue for the foreseeable future, with the consequent reduced operating costs benefitting the charity and increasing the proportion of funds that can be used directly on projects.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Christian Partners in Africa (CPA) is a company limited by guarantee as defined by the Companies Act 2006. It is controlled by its Memorandum and Articles of Association.

Recruitment and appointment of new trustees

New trustees are nominated by members of the board of trustees, interviewed by all existing trustees and appointed where they have the necessary skills to contribute to the charity's management and development. No new trustees were appointed during the year.

Organisational structure

The trustees meet each month to review strategy, performance and other operational issues. The trustees also meet with staff and volunteers on a regular basis to ensure that policy is well understood and properly implemented. In addition trustees are given responsibilities for specific operational areas on which they report back to the Board.

Induction and training of new trustees

If new trustees are appointed they are given an introduction to the work of the charity and provided with the information they need to fulfil their roles, which includes information about the role of trustees and charity law.

Wider network

The charity is based in Lincoln although it has a number of partner organisations with whom it cooperates to deliver its programmes. The principal partner organisations are set out in the 'Review of Achievement and Performance'.

Christian Partners in Africa
Report of the Trustees
for the Year Ended 31 December 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

Kathryn Quincey was a project worker in Malawi who was supported by CPA until she returned to the UK in 2019. She is the daughter of one of the charity trustees, Paul Quincey. The decision to support Kathryn was taken by the other trustees although Kathryn is no longer supported by the charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have an ongoing programme of reviewing identified risks across all aspects of the charity's activities and ensuring the procedures and controls are adapted to take account of findings and recommendations.

The charity continues to use and enforce its Safeguarding Policy to protect children and vulnerable adults on its projects and outline good practice for staff and volunteers in the UK and Africa. The policy was developed using the NSPCC Safeguarding Children Tool kit, which is recommended for charities working abroad with children. Two Designated Safeguarding Officers are in place, as required by the Charity Commission, and refresher training has taken place during the year with certain staff, trustees and project workers.

Safeguarding policies and procedures are reviewed and updated every three years. In accordance with the policy, all trustees and staff are required to undertake a DBS check every three years and all team members representing the charity on an overseas trip are also required to undertake a DBS check and training.

The charity also seeks to ensure that its partner organisations have safeguarding policies that are appropriate and consistent with our own approach to safeguarding.

Overall financial risk to the charity has been significantly reduced by cutting UK overheads through a reduction in staff costs and dispensing with the need for a UK office. Our UK overheads have reduced significantly and therefore our ability to continue operations, even if income streams are curtailed, has increased.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03010062 (England and Wales)

Registered Charity number

1043695

Registered office

The Bothy
Waterwheel Lane
Branston
Lincoln
LN4 1LU

Trustees

C J Shelbourne
Mrs R J Shelbourne
R L Evans
P Quincey
R J Lambert

Company Secretary

C J Shelbourne

Independent Examiner

P G L Colcomb
FCCA
Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Christian Partners in Africa

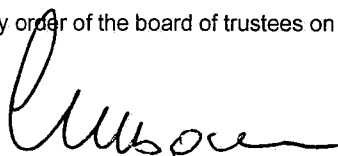
Report of the Trustees
for the Year Ended 31 December 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Royal Bank of Scotland
13 Stonebow Centre
Lincoln
LN2 1DQ

Approved by order of the board of trustees on 22 September 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'C J Shelbourne', written in a cursive style.

C J Shelbourne - Trustee

**Independent Examiner's Report to the Trustees of
Christian Partners in Africa**

Independent examiner's report to the trustees of Christian Partners in Africa ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



P G L Colcomb
FCCA
Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

22 September 2022

Christian Partners in Africa

**Statement of Financial Activities
for the Year Ended 31 December 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	125,801	70,255	196,056	107,841
Other trading activities	3	2,093	-	2,093	2,587
Investment income	4	9	-	9	59
Other income		-	-	-	8,600
Total		<u>127,903</u>	<u>70,255</u>	<u>198,158</u>	<u>119,087</u>
EXPENDITURE ON					
Raising funds	5	4,932	-	4,932	14,466
Charitable activities	6				
Uganda projects		-	73,899	73,899	78,186
Ethiopia projects		-	7,170	7,170	10,040
Malawi projects		-	7,415	7,415	1,500
Total		<u>4,932</u>	<u>88,484</u>	<u>93,416</u>	<u>104,192</u>
NET INCOME/(EXPENDITURE)		122,971	(18,229)	104,742	14,895
Transfers between funds	15	(22,331)	22,331	-	-
Net movement in funds		100,640	4,102	104,742	14,895
RECONCILIATION OF FUNDS					
Total funds brought forward		63,499	45,159	108,658	93,763
TOTAL FUNDS CARRIED FORWARD		<u>164,139</u>	<u>49,261</u>	<u>213,400</u>	<u>108,658</u>

The notes form part of these financial statements

Christian Partners in Africa

Balance Sheet
31 December 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	11	344	-	344	875
CURRENT ASSETS					
Debtors	13	62,616	-	62,616	3,447
Cash at bank		101,204	49,259	150,463	104,364
		<u>163,820</u>	<u>49,259</u>	<u>213,079</u>	<u>107,811</u>
CREDITORS					
Amounts falling due within one year	14	(23)	-	(23)	(28)
NET CURRENT ASSETS		<u>163,797</u>	<u>49,259</u>	<u>213,056</u>	<u>107,783</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>164,141</u>	<u>49,259</u>	<u>213,400</u>	<u>108,658</u>
NET ASSETS		<u>164,141</u>	<u>49,259</u>	<u>213,400</u>	<u>108,658</u>
FUNDS	15				
Unrestricted funds				164,141	63,499
Restricted funds				<u>49,259</u>	<u>45,159</u>
TOTAL FUNDS				<u>213,400</u>	<u>108,658</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

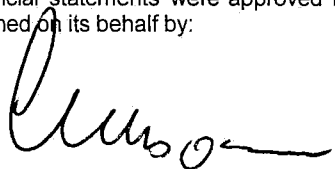
The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 22 September 2022 and were signed on its behalf by:



C J Shelbourne - Trustee

Christian Partners in Africa

Notes to the Financial Statements for the Year Ended 31 December 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The charity is a private company, limited by guarantee incorporated in England and Wales. The details of the charitable company are disclosed with the Structure and Governance section of the Report of the Trustees.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Support costs have been allocated across direct charitable activities and the cost of generating funds in a manner consistent with the specific cost in question. Often the costs have been spread pro rata to the level of income related to that activity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33.33% Straight line

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Christian Partners in Africa

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	106,056	105,841
Grants	90,000	2,000
	<u>196,056</u>	<u>107,841</u>

A net additional cost of £7,327 was incurred during the year as a result of a donation that was made through the Just Giving charity fundraising website that was subsequently found not to be genuine. The original donation was £10,450, which Just Giving requested repayment of through their chargeback procedure. Once it was established that the request for repayment was genuine, repayment was made and Just Giving then released withheld donations of £3,123. The net cost to the Charity was therefore £7,327, reflected as a deduction from income in the year.

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Other grants	<u>90,000</u>	<u>2,000</u>

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	<u>2,093</u>	<u>2,587</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>9</u>	<u>59</u>

5. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Sundries	16	7
Support costs	4,916	14,459
	<u>4,932</u>	<u>14,466</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Uganda projects	67,899	6,000	73,899
Ethiopia projects	7,170	-	7,170
Malawi projects	7,415	-	7,415
	<u>82,484</u>	<u>6,000</u>	<u>88,484</u>

Christian Partners in Africa

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

7. SUPPORT COSTS

	Human resources £	Office £	Totals £
Raising donations and legacies	3,488	1,428	4,916
Uganda projects	4,257	1,743	6,000
	<u>7,745</u>	<u>3,171</u>	<u>10,916</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation - owned assets	679	396
Other operating leases	-	1,359
	<u></u>	<u></u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Those trustees who are also employees were not paid for any work done in their capacity as trustees.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

10. STAFF COSTS

	2021 £	2020 £
Wages and salaries	7,652	17,092
Social security costs	93	677
Other pension costs	-	401
	<u>7,745</u>	<u>18,170</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Project management, fundraising & support	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

Christian Partners in Africa

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2021	805	16,413	17,218
Additions	-	148	148
At 31 December 2021	805	16,561	17,366
DEPRECIATION			
At 1 January 2021	805	15,538	16,343
Charge for year	-	679	679
At 31 December 2021	805	16,217	17,022
NET BOOK VALUE			
At 31 December 2021	-	344	344
At 31 December 2020	-	875	875

12. FIXED ASSET INVESTMENTS

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

White Nile Enterprises Limited

Registered office: Commerce House, Carlton Boulevard, Lincoln LN2 4WJ

Nature of business: Retail trading

Class of share:	%
Ordinary	holding 100

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	60,000	-
Tax	2,616	3,447
	62,616	3,447

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	23	28

Christian Partners in Africa

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

15. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	63,499	122,973	(22,331)	164,141
Restricted funds				
Komamboga Children Support	331	(919)	6,332	5,744
Rukungiri school	18,925	14,582	753	34,260
Project worker support	7,415	(7,415)	-	-
Other	104	-	-	104
Safeguarding	1,603	-	-	1,603
Afar projects	-	4,327	(1,287)	3,040
North Kigezi diocese project	16,781	(28,806)	16,533	4,508
	<u>45,159</u>	<u>(18,231)</u>	<u>22,331</u>	<u>49,259</u>
TOTAL FUNDS	<u>108,658</u>	<u>104,742</u>	<u>-</u>	<u>213,400</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	127,903	(4,930)	122,973
Restricted funds			
Komamboga Children Support	25,027	(25,946)	(919)
Rukungiri school	28,775	(14,193)	14,582
Project worker support	-	(7,415)	(7,415)
Afar projects	11,497	(7,170)	4,327
North Kigezi diocese project	4,956	(33,762)	(28,806)
	<u>70,255</u>	<u>(88,486)</u>	<u>(18,231)</u>
TOTAL FUNDS	<u>198,158</u>	<u>(93,416)</u>	<u>104,742</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	84,750	18,564	(39,815)	63,499
Restricted funds				
Komamboga Children Support	5,814	(5,622)	139	331
Rukungiri school	-	15,939	2,986	18,925
Project worker support	2,705	4,710	-	7,415
Other	104	(6,353)	6,353	104
Safeguarding	390	-	1,213	1,603
Afar projects	-	3,230	(3,230)	-
North Kigezi diocese project	-	(15,573)	32,354	16,781
	<u>9,013</u>	<u>(3,669)</u>	<u>39,815</u>	<u>45,159</u>
TOTAL FUNDS	<u>93,763</u>	<u>14,895</u>	<u>-</u>	<u>108,658</u>

Christian Partners in Africa

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	33,029	(14,465)	18,564
Restricted funds			
Komamboga Children Support	26,205	(31,827)	(5,622)
Rukungiri school	29,014	(13,075)	15,939
Project worker support	6,210	(1,500)	4,710
Other	3,687	(10,040)	(6,353)
Afar projects	3,230	-	3,230
North Kigezi diocese project	17,712	(33,285)	(15,573)
	<u>86,058</u>	<u>(89,727)</u>	<u>(3,669)</u>
TOTAL FUNDS	<u>119,087</u>	<u>(104,192)</u>	<u>14,895</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	84,750	141,537	(62,146)	164,141
Restricted funds				
Komamboga Children Support	5,814	(6,541)	6,471	5,744
Rukungiri school	-	30,521	3,739	34,260
Project worker support	2,705	(2,705)	-	-
Other	104	(6,353)	6,353	104
Safeguarding	390	-	1,213	1,603
Afar projects	-	7,557	(4,517)	3,040
North Kigezi diocese project	-	(44,379)	48,887	4,508
	<u>9,013</u>	<u>(21,900)</u>	<u>62,146</u>	<u>49,259</u>
TOTAL FUNDS	<u>93,763</u>	<u>119,637</u>	<u>-</u>	<u>213,400</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	160,932	(19,395)	141,537
Restricted funds			
Komamboga Children Support	51,232	(57,773)	(6,541)
Rukungiri school	57,789	(27,268)	30,521
Project worker support	6,210	(8,915)	(2,705)
Other	3,687	(10,040)	(6,353)
Afar projects	14,727	(7,170)	7,557
North Kigezi diocese project	22,668	(67,047)	(44,379)
	<u>156,313</u>	<u>(178,213)</u>	<u>(21,900)</u>
TOTAL FUNDS	<u>317,245</u>	<u>(197,608)</u>	<u>119,637</u>

Christian Partners in Africa

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

15. MOVEMENT IN FUNDS - continued

For further details of the Restricted funds please refer to page two of the Trustees Report.

Transfers between funds

Where expenditure from restricted funds exceeds the funds available a transfer is made from general unrestricted funds to ensure that no restricted fund is in deficit. The Trustees are careful to ensure that committed expenditure from restricted funds is sufficiently controlled so that the general unrestricted fund balance is maintained at a sensible level.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

Christian Partners in Africa
Detailed Statement of Financial Activities
for the Year Ended 31 December 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	106,056	105,841
Grants	90,000	2,000
	196,056	107,841
Other trading activities		
Fundraising events	2,093	2,587
Investment income		
Deposit account interest	9	59
Other income		
Government grants	-	8,600
Total incoming resources	198,158	119,087
EXPENDITURE		
Raising donations and legacies		
Sundries	16	7
Charitable activities		
Development programmes	82,484	80,341
Support costs		
Human resources		
Wages	7,652	17,092
Social security	93	677
Pensions	-	401
	7,745	18,170
Establishment		
Rent	-	1,359
Office		
Insurance	273	266
Telephone	96	55
Postage and stationery	87	161
Design fees	-	(39)
Computer expenses	150	624
Office expenses	18	182
Printing	-	130
Subscriptions	1,735	1,943
Sundry expenses	119	49
Legal & professional fees	14	188
Depreciation of tangible fixed assets	679	756
	3,171	4,315
Total resources expended	93,416	104,192
Net income	104,742	14,895

This page does not form part of the statutory financial statements

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2020
for
Christian Partners in Africa

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Christian Partners in Africa

**Contents of the Financial Statements
for the Year Ended 31 December 2020**

	Page
Report of the Trustees	1 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 16
Detailed Statement of Financial Activities	17 to 18

Christian Partners in Africa
Report of the Trustees
for the Year Ended 31 December 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objectives of the Charity are the relief of poverty and the advancement of education in Africa in a way that is consistent with the Christian Faith.

Benefit to the Public of these Objects

Christian Partners in Africa works alongside vulnerable people and communities in Africa through development projects which help them to move towards self sufficiency and, in doing so, towards physical, social, and spiritual well being.

Significant activities

In deciding what activities the Charity undertook during 2020, the Trustees had due regard to the guidance issued by the Charity Commission on public benefit.

The charity delivers its charitable objectives by working with partner organisations in Africa. Once a project specification has been agreed by the charity and the partner organisation, the normal method of project delivery involves using the staff of the partner organisation with regular reporting on the projects to the charity. Regular field visits are undertaken by suitable members of the CPA team to monitor and assess projects.

We are committed to a development process with each community with whom we work. Although this process takes time it does increase people's options and it does move people towards a position where they are self-sufficient.

The year was overshadowed by the COVID-19 pandemic, which meant significant changes in the way we worked both in the UK and in Africa. We are delighted that our partners in Africa rose to the challenge of the pandemic and were able to continue with many programme activities despite the challenges it posed. The Ugandan government imposed some strict lockdown procedures across the country which involved the closure of schools and the closure of many businesses. The lack of government assistance for those whose businesses were closed or who were unable to earn a living at work was a major challenge for many people. One of the most visible consequences of this was the inability of people to provide sufficient food for their families. Consequently, we reorganised our priorities for the year to focus on provision of some basic essentials for the communities with whom we work.

Despite the restrictions imposed by the Ugandan government our project workers were still able to visit families and offer advice and food relief assistance, as well as making sure that, where possible, urgent issues were addressed.

In Ethiopia the situation was further complicated by hostilities in the Tigray region of the country (and reports of unrest in other parts of the country), which resulted in additional restrictions being imposed on the movement of people. Despite this, the school in the Afar region which we have been supporting managed to continue educating its students. The regional authorities continued to provide teachers and teaching resources to the school in line with our agreement.

Here in the UK, with the lockdown announcement by the Prime Minister on the 23rd of March, we were unable to continue using our office and made the decision to put our two staff on furlough. During the first lockdown the trustees continued to oversee the operations of the charity and took over responsibility for direct contact with both our project workers in Africa and our supporters here in the UK. During this time, we realised that, with the systems we use, it was possible to operate the charity without the need for a physical office. As a result, we decided to dispense with the office and operate from home on a permanent basis. During the autumn we also made the decision to permanently reduce staff costs, which involved dispensing with the role of a paid administrator. Instead, it was agreed that Rosey Shelbourne, one of our trustees, would act as administrator and that the trustees would also take on direct responsibility for communication with our project workers in overseeing the work in Africa. This immediately reduced our UK overheads by almost 70% and therefore increased the percentage of funds going directly to projects.

Volunteers

The charity is grateful for the hard work of its volunteers. It has been a difficult year where lockdown has prevented much direct involvement from volunteers, however many volunteers have continued to help in various ways, albeit remotely, and all their efforts have been greatly appreciated.

Christian Partners in Africa
Report of the Trustees
for the Year Ended 31 December 2020

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year the charity was involved in the following projects all of which were consistent with its stated objectives:

Name of project	Country	Nature of project	Year started	Partner Organisation
Komamboga Children	Uganda	Supporting orphaned and abandoned children through re-settlement of those children in families	1995	Reach the Unreached Ministry
St Paul's Community Primary School, Rukungiri	Uganda	Providing education scholarships for orphaned children and support for their guardian families	1999	North Kigezi Diocese, Uganda
North Kigezi Family Empowerment Project	Uganda	Supporting community groups to take responsibility for sustainable futures	2020	North Kigezi Diocese, Uganda
Afar Education Project	Ethiopia	Working with our partner organisation in supporting the education of Afar girls	2015	Voice in the Wilderness Development Organisation
Safeguarding	Uganda	Working with our Ugandan partners to introduce safeguarding policies and procedures with a focus on child rights, and to provide ongoing training for staff	2006	Reach the Unreached Ministry and North Kigezi Diocese, Uganda

Programme highlights

Komamboga Children

Our project worker continued to oversee the resettlement programme for the children, including regular home visits and contact with carers, as well as the children themselves. The Covid-19 pandemic meant that school were not operational for most of the year, and this has resulted in significant disruption to the children's education. In addition, some families have struggled financially, and this has caused some challenges around the care of the children. Where we have identified specific needs in these situations, we have provided supplementary food parcels which provide basic food and sanitation items for families for a month. Our supporters in the UK have generously assisted in this campaign and this has allowed us to provide for all needy families on this programme. This assistance still continues.

School Scholarship Scheme - St Paul's School, Rukungiri

The closure of the school for most of the year meant there were no educational activities for the children we are supporting through our school scholarship programme. The 129 children we are supporting through this programme have remained at home for much of the year and, although there has been some limited return to the classroom, this has been further disrupted by a surge in the virus with schools once again fully closed. The P7 children were able to sit the Primary Leavers exams, and all passed, enabling them to graduate to senior school when the schools open again. The lack of vaccines in the country means that it could be some considerable time until schools are able to get back to normal.

Our project workers have nonetheless been in constant contact with families of the scholarship children and provided advice and assistance where possible. Once again, the economic damage caused by the virus has meant that we have had to provide additional assistance with food parcels and other items for struggling families.

Christian Partners in Africa
Report of the Trustees
for the Year Ended 31 December 2020

North Kigezi Diocese

Although we managed one field visit to the Diocese to establish our new working relationship in the early part of the year, the pandemic meant that we were unable to make any further visits during the rest of the year. Nonetheless the project team based at the Diocese have worked extremely hard and diligently to identify families in need of assistance.

Although the plan is to encourage self-help groups across the Diocese to develop and take responsibility for their own futures, group meetings were prohibited by the government as a result of the pandemic, which meant that the development of these groups was not possible. Nonetheless our project workers, in liaison with local church leaders across the Diocese, were able to identify particularly needy families. Again, with the help of our supporters in the UK we were able to raise additional funds to help provide food relief. In addition, we were also able to provide certain other basic essentials such as water tanks, mattresses, blankets, seeds, tools and small livestock, which allowed families to have alternative means of providing for themselves.

Regular contact with these families has been maintained by our social workers who continued to monitor the situation and provide advice and assistance where necessary.

Relief Programmes

COVID-19 pandemic brought many challenges to both Uganda and Ethiopia with schools and businesses being closed and families finding themselves unable to provide for basic needs. It quickly became apparent that families in the Rukungiri district, some caregivers of the Komamboga Children, and the Sefi Beret community in Ethiopia, all of whom we have been involved with for many years, were struggling to provide basic essentials for their families. In addition, the Sefi Beret community suffered from a lack of facilities and equipment at their local clinics.

Through close consultation with our partners, we provided emergency food relief assistance for these families and also helped to provide PPE equipment for the clinics in Sefi Beret, alongside a COVID-19 awareness programme there.

Although we do not often engage in direct relief programmes, the trustees felt that the situation necessitated some involvement from the charity, as the disruption to normal life was so significant for many of these communities, with their own governments having very limited resource to help in this situation. We continue to monitor this situation carefully as both Uganda and Ethiopia continue to struggle with the virus and there is not yet a clear way forward for these countries to get back to normal until there are sufficient vaccines available for the population.

Fundraising activities

We are extremely grateful to the many supporters who give regularly and for those who give occasionally towards the work of CPA, without which much of our work could not happen. We are especially indebted to the M J Cornish Trust for their ongoing support and commitment to the work of the charity and for their willingness to provide additional support in the year for the relief project work in Ethiopia.

The charity's Gifts of Love scheme also allows us to generate additional funds that provide targeted support. Gifts of Love are practical gifts that directly benefit children and families in Uganda. Some gifts are intended to meet basic needs; others are designed to help children grow and reach their full potential. All gifts complement CPA's on-going project work with partnerships in Africa

Christian Partners in Africa
Report of the Trustees
for the Year Ended 31 December 2020

FINANCIAL REVIEW

Reserves policy

The Trustees have reviewed the reserves of the charity. This review encompassed the nature of the income and expenditure streams, the need to match variable income with fixed commitments and the nature of the reserves. The review concluded that to allow the charity to be managed efficiently, to meet working capital requirements, and to provide a buffer that will allow suitable projects to be commenced once they have been identified, a general reserve equivalent to approximately 12 months of unrestricted fund expenditure would be appropriate.

During the year the charity's general reserve reduced from £84,750 to £63,498. The £84,750 of reserves included £60,000 of committed funding from the Michael Cornish Charitable Trust, covering the three-year period to December 2021. £30,000 of the grant was spent in 2020, accounting for much of the reduction in reserves in 2020. On 31 December 2020, £30,000 of the grant remained unspent and, if this is taken off the unrestricted reserves balance, the remaining unrestricted reserves total £28,597. With the significant reduction in overheads from the office and staff reorganisation, the revised annual overheads are approximately £10,000. The general fund is therefore above the required level to cover annual overheads. However, the trustees consider that the additional reserves are beneficial in allowing the charity flexibility in providing additional relief support, or in increasing project activities if required.

During the year the charity raised income of £110,487 (2019: £101,257) through donations, grants, and fundraising activities. £82,673 (2019: £70,696) of income received in the year was restricted for specific development projects and, at the year end, £45,160 (2019: £9,013) was still held for future use on these specific projects. The main reason that the restricted fund balance was significantly higher than the previous year is largely due to the pandemic. The closure of schools and the restrictions in place in Uganda meant our normal project spending patterns were disrupted and reserves have increased as a result. As restrictions are eased the plan is to then catch up with necessary spending and gradually reduce restricted reserves.

Despite the pandemic, the overall level of income was slightly higher in 2020 compared to 2019. This was the result of our UK supporters continuing to give to the charity during the pandemic and providing additional finance to assist with relief efforts for struggling families in both Uganda and Ethiopia.

FUTURE PLANS

In the immediate future the Charity will keep the Covid-19 situation in Uganda and Ethiopia under close review. As the situation allows, we will resume normal activity levels on projects and look to increase activities through the Family Empowerment Project across the Rukungiri District, for families who are struggling economically.

The Charity is also in regular contact with its Ethiopian partner, Voice in the Wilderness Development Organisation, for further project opportunities.

The restructured working arrangements in the UK will continue for the foreseeable future, with the consequent reduced operating costs benefitting the charity and increasing the proportion of funds that can be used directly on projects.

Christian Partners in Africa
Report of the Trustees
for the Year Ended 31 December 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Christian Partners in Africa (CPA) is a company limited by guarantee as defined by the Companies Act 2006. It is controlled by its Memorandum and Articles of Association.

Recruitment and appointment of new trustees

New trustees are nominated by members of the board of trustees, interviewed by all existing trustees and appointed where they have the necessary skills to contribute to the charity's management and development. No new trustees were appointed during the year.

Organisational structure

The trustees meet each month to review strategy, performance and other operational issues. The trustees also meet with staff and volunteers on a regular basis to ensure that policy is well understood and properly implemented. In addition trustees are given responsibilities for specific operational areas on which they report back to the Board.

Induction and training of new trustees

When new trustees are appointed they are given an introduction to the work of the charity and provided with the information they need to fulfil their roles, which includes information about the role of trustees and charity law.

Wider network

The charity is based in Lincoln although it has a number of partner organisations with whom it cooperates to deliver its programmes. The principal partner organisations are set out in the 'Review of Achievement and Performance'.

Related parties

Kathryn Quincey is the project worker in Malawi who was supported by CPA until she returned to the UK in 2019. She is the daughter of one of the charity trustees, Paul Quincey. The decision to support Kathryn was taken by the other trustees although Kathryn is no longer supported by the charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have an ongoing programme of reviewing identified risks across all aspects of the charity's activities and ensuring the procedures and controls are adapted to take account of findings and recommendations.

The charity continues to use and enforce its Safeguarding Policy to protect children and vulnerable adults on its projects and outline good practice for staff and volunteers in the UK and Africa. The policy was developed using the NSPCC Safeguarding Children Tool kit, which is recommended for charities working abroad with children. A Designated Safeguarding Officer and Designated Safeguarding Deputy are in place, as required by the Charity Commission, and refresher training has taken place during the year with certain staff, trustees and project workers.

Safeguarding policies and procedures are reviewed and updated every three years. In accordance with the policy, all trustees and staff are required to undertake a DBS check every three years and all team members representing the charity on an overseas trip are also required to undertake a DBS check and training.

The charity also seeks to ensure that its partner organisations have safeguarding policies that are appropriate and consistent with our own approach to safeguarding.

The trustees also recognise the risks involved in undertaking field trips to visit projects. Detailed planning and authorisation is required for all field trips and country-specific advice is taken from the UK Foreign and Commonwealth Office, in addition to advice from our partners, before travel is undertaken.

Overall financial risk to the charity has been significantly reduced by cutting UK overheads through a reduction in staff costs and dispensing with the need for a UK office. Our UK overheads have reduced by 70% and therefore our ability to continue operations, even if income streams are curtailed, has increased.

Christian Partners in Africa

Report of the Trustees
for the Year Ended 31 December 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03010062 (England and Wales)

Registered Charity number

1043695

Registered office

The Bothy
Waterwheel Lane
Branston
Lincoln
LN4 1LU

Trustees

C J Shelbourne Chartered Accountant
Mrs R J Shelbourne
R L Evans
P Quincey
R J Lambert Chartered Engineer

Company Secretary

C J Shelbourne

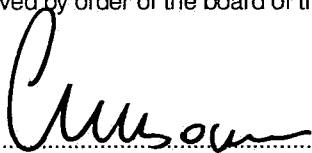
Independent Examiner

P G L Colcomb FCCA
Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Bankers

Royal Bank of Scotland
13 Stonebow Centre
Lincoln
LN2 1DQ

Approved by order of the board of trustees on 23 September 2021 and signed on its behalf by:



.....
C J Shelbourne - Trustee

**Independent Examiner's Report to the Trustees of
Christian Partners in Africa**

Independent examiner's report to the trustees of Christian Partners in Africa ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

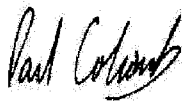
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



P G L Colcomb FCCA
Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Date: 23 September 2021

Christian Partners in Africa

Statement of Financial Activities
for the Year Ended 31 December 2020

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	26,904	80,937	107,841	98,039
Other trading activities	3	851	1,736	2,587	3,120
Investment income	4	59	-	59	98
Other income		<u>5,215</u>	<u>3,385</u>	<u>8,600</u>	<u>-</u>
Total		33,029	86,058	119,087	101,257
 EXPENDITURE ON					
Raising funds	5	14,466	-	14,466	31,986
Charitable activities	6				
Uganda projects		-	78,186	78,186	80,657
Ethiopia projects		-	10,040	10,040	41,647
Malawi projects		-	1,500	1,500	5,624
Other projects		-	-	-	115
Total		<u>14,466</u>	<u>89,726</u>	<u>104,192</u>	<u>160,029</u>
 NET INCOME/(EXPENDITURE)		18,563	(3,668)	14,895	(58,772)
 Transfers between funds	15	<u>(39,815)</u>	<u>39,815</u>	<u>-</u>	<u>-</u>
Net movement in funds		(21,252)	36,147	14,895	(58,772)
 RECONCILIATION OF FUNDS					
Total funds brought forward		84,750	9,013	93,763	152,535
 TOTAL FUNDS CARRIED FORWARD		<u>63,498</u>	<u>45,160</u>	<u>108,658</u>	<u>93,763</u>

The notes form part of these financial statements

Christian Partners in Africa

Balance Sheet
31 December 2020

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	11	875	-	875	1,271
CURRENT ASSETS					
Debtors	13	3,447	-	3,447	33,787
Cash at bank		<u>59,205</u>	<u>45,159</u>	<u>104,364</u>	<u>59,400</u>
		62,652	45,159	107,811	93,187
CREDITORS					
Amounts falling due within one year	14	(28)	-	(28)	(695)
NET CURRENT ASSETS		<u>62,624</u>	<u>45,159</u>	<u>107,783</u>	<u>92,492</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		63,499	45,159	108,658	93,763
NET ASSETS		<u>63,499</u>	<u>45,159</u>	<u>108,658</u>	<u>93,763</u>
FUNDS	15				
Unrestricted funds				63,499	84,750
Restricted funds				<u>45,159</u>	<u>9,013</u>
TOTAL FUNDS				<u>108,658</u>	<u>93,763</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

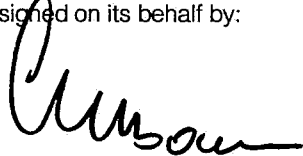
The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 23 September 2021 and were signed on its behalf by:



.....
C J Shelbourne - Trustee

Christian Partners in Africa
Notes to the Financial Statements
for the Year Ended 31 December 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The charity is a private company, limited by guarantee incorporated in England and Wales. The details of the charitable company are disclosed with the Structure and Governance section of the Report of the Trustees.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Support costs have been allocated across direct charitable activities and the cost of generating funds in a manner consistent with the specific cost in question. Often the costs have been spread pro rata to the level of income related to that activity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33.33% Straight line

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Government Grants

Government grants relating to the Coronavirus Job Retention Scheme are recognised in full in the period in which the associated salary, national insurance and pension costs were incurred.

Christian Partners in Africa

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Donations	105,841	97,039
Grants	<u>2,000</u>	<u>1,000</u>
	<u>107,841</u>	<u>98,039</u>

A net additional cost of £7,327 was incurred during the year as a result of a donation that was made through the Just Giving charity fundraising website that was subsequently found not to be genuine. The original donation was £10,450, which Just Giving requested repayment of through their chargeback procedure. Once it was established that the request for repayment was genuine, repayment was made and Just Giving then released withheld donations of £3,123. The net cost to the Charity was therefore £7,327, reflected as a deduction from income in the year.

Grants received, included in the above, are as follows:

	2020	2019
	£	£
Bergne-Coupland Charity	-	1,000
Other grants	<u>2,000</u>	<u>-</u>
	<u>2,000</u>	<u>1,000</u>

The charity received government grants of £8,600 (2019: £nil) shown within other income.

3. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Fundraising events	<u>2,587</u>	<u>3,120</u>

4. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	<u>59</u>	<u>98</u>

5. RAISING FUNDS

Raising donations and legacies

	2020	2019
	£	£
Sundries	7	28
Support costs	<u>14,459</u>	<u>31,958</u>
	<u>14,466</u>	<u>31,986</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Uganda projects	68,801	9,385	78,186
Ethiopia projects	10,040	-	10,040
Malawi projects	<u>1,500</u>	<u>-</u>	<u>1,500</u>
	<u>80,341</u>	<u>9,385</u>	<u>89,726</u>

Christian Partners in Africa

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

7. SUPPORT COSTS

	Human resources £	Establishment £	Office £	Totals £
Raising donations and legacies	11,018	824	2,617	14,459
Uganda projects	<u>7,152</u>	<u>535</u>	<u>1,698</u>	<u>9,385</u>
	<u>18,170</u>	<u>1,359</u>	<u>4,315</u>	<u>23,844</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020 £	2019 £
Depreciation - owned assets	396	1,054
Other operating leases	<u>1,359</u>	<u>5,401</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Those trustees who are also employees were not paid for any work done in their capacity as trustees.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

10. STAFF COSTS

	2020 £	2019 £
Wages and salaries	17,092	23,964
Social security costs	677	642
Other pension costs	<u>401</u>	<u>434</u>
	<u>18,170</u>	<u>25,040</u>

The average monthly number of employees during the year was as follows:

	2020	2019
Project management, fundraising & support	<u>-</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

Christian Partners in Africa

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2020 and 31 December 2020	<u>805</u>	<u>16,413</u>	<u>17,218</u>
DEPRECIATION			
At 1 January 2020	805	15,142	15,947
Charge for year	<u>-</u>	<u>396</u>	<u>396</u>
At 31 December 2020	<u>805</u>	<u>15,538</u>	<u>16,343</u>
NET BOOK VALUE			
At 31 December 2020	<u>-</u>	<u>875</u>	<u>875</u>
At 31 December 2019	<u>-</u>	<u>1,271</u>	<u>1,271</u>

12. FIXED ASSET INVESTMENTS

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

White Nile Enterprises Limited

Registered office: Commerce House, Carlton Boulevard, Lincoln LN2 4WJ

Nature of business: Retail trading

Class of share:	%
Ordinary	holding 100

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other debtors	-	30,000
Tax	<u>3,447</u>	<u>3,787</u>
	<u>3,447</u>	<u>33,787</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	<u>28</u>	<u>695</u>

Christian Partners in Africa

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

15. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	84,750	18,564	(39,815)	63,499
Restricted funds				
Komamboga Children Support	5,814	(5,622)	139	331
Rukungiri school	-	15,939	2,986	18,925
Project worker support	2,705	4,710	-	7,415
Other	104	(6,353)	6,353	104
Safeguarding	390	-	1,213	1,603
Afar projects	-	3,230	(3,230)	-
North Kigezi diocese project	-	(15,573)	32,354	16,781
	<u>9,013</u>	<u>(3,669)</u>	<u>39,815</u>	<u>45,159</u>
TOTAL FUNDS	<u>93,763</u>	<u>14,895</u>	<u>-</u>	<u>108,658</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	33,029	(14,465)	18,564
Restricted funds			
Komamboga Children Support	26,205	(31,827)	(5,622)
Rukungiri school	29,014	(13,075)	15,939
Project worker support	6,210	(1,500)	4,710
Other	3,687	(10,040)	(6,353)
Afar projects	3,230	-	3,230
North Kigezi diocese project	17,712	(33,285)	(15,573)
	<u>86,058</u>	<u>(89,727)</u>	<u>(3,669)</u>
TOTAL FUNDS	<u>119,087</u>	<u>(104,192)</u>	<u>14,895</u>

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
Unrestricted funds				
General fund	123,902	(1,809)	(37,343)	84,750
Restricted funds				
Komamboga Children Support	1,458	(12,575)	16,931	5,814
Rukungiri school	5,429	(8,201)	2,772	-
Project worker support	1,840	865	-	2,705
Other	984	(136)	(744)	104
Safeguarding	426	-	(36)	390
Education fund	11,388	-	(11,388)	-
Afar projects	7,108	(36,915)	29,807	-
	<u>28,633</u>	<u>(56,962)</u>	<u>37,342</u>	<u>9,013</u>
TOTAL FUNDS	<u>152,535</u>	<u>(58,771)</u>	<u>(1)</u>	<u>93,763</u>

Christian Partners in Africa

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	30,288	(32,097)	(1,809)
Restricted funds			
Komamboga Children Support	26,378	(38,953)	(12,575)
Rukungiri school	33,188	(41,389)	(8,201)
Project worker support	6,489	(5,624)	865
Other	182	(318)	(136)
Afar projects	4,732	(41,647)	(36,915)
	<u>70,969</u>	<u>(127,931)</u>	<u>(56,962)</u>
TOTAL FUNDS	<u>101,257</u>	<u>(160,028)</u>	<u>(58,771)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	123,902	16,755	(77,158)	63,499
Restricted funds				
Komamboga Children Support	1,458	(18,197)	17,070	331
Rukungiri school	5,429	7,738	5,758	18,925
Project worker support	1,840	5,575	-	7,415
Other	984	(6,489)	5,609	104
Safeguarding	426	-	1,177	1,603
Education fund	11,388	-	(11,388)	-
Afar projects	7,108	(33,685)	26,577	-
North Kigezi diocese project	-	(15,573)	32,354	16,781
	<u>28,633</u>	<u>(60,631)</u>	<u>77,157</u>	<u>45,159</u>
TOTAL FUNDS	<u>152,535</u>	<u>(43,876)</u>	<u>(1)</u>	<u>108,658</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	63,317	(46,562)	16,755
Restricted funds			
Komamboga Children Support	52,583	(70,780)	(18,197)
Rukungiri school	62,202	(54,464)	7,738
Project worker support	12,699	(7,124)	5,575
Other	3,869	(10,358)	(6,489)
Afar projects	7,962	(41,647)	(33,685)
North Kigezi diocese project	17,712	(33,285)	(15,573)
	<u>157,027</u>	<u>(217,658)</u>	<u>(60,631)</u>
TOTAL FUNDS	<u>220,344</u>	<u>(264,220)</u>	<u>(43,876)</u>

Christian Partners in Africa

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

15. MOVEMENT IN FUNDS - continued

For further details of the Restricted funds please refer to page two of the Trustees Report.

Transfers between funds

Where expenditure from restricted funds exceeds the funds available a transfer is made from general unrestricted funds to ensure that no restricted fund is in deficit. The Trustees are careful to ensure that committed expenditure from restricted funds is sufficiently controlled so that the general unrestricted fund balance is maintained at a sensible level.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

Christian Partners in Africa

Detailed Statement of Financial Activities
for the Year Ended 31 December 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	105,841	97,039
Grants	<u>2,000</u>	<u>1,000</u>
	107,841	98,039
Other trading activities		
Fundraising events	2,587	3,120
Investment income		
Deposit account interest	59	98
Other income		
Government grants	<u>8,600</u>	<u>-</u>
Total incoming resources	119,087	101,257
EXPENDITURE		
Raising donations and legacies		
Sundries	7	28
Charitable activities		
Development programmes	80,341	116,745
Travel	-	3,746
Bank charges	<u>-</u>	<u>254</u>
	80,341	120,745
Support costs		
Human resources		
Wages	17,092	23,964
Social security	677	642
Pensions	401	434
Consultancy	<u>-</u>	<u>61</u>
	18,170	25,101
Establishment		
Rent	1,359	5,401
Rates and water	<u>-</u>	<u>83</u>
	1,359	5,484
Office		
Insurance	266	706
Telephone	55	404
Postage and stationery	161	1,029
Design fees	(39)	1,305
Computer expenses	624	-
Office expenses	182	87
Printing	130	1,098
Subscriptions	1,943	1,816
Travel	-	105
Carried forward	3,322	6,550

Christian Partners in Africa

Detailed Statement of Financial Activities
for the Year Ended 31 December 2020

	2020 £	2019 £
Office		
Brought forward	3,322	6,550
Sundry expenses	49	1,069
Legal & professional fees	188	-
Depreciation of tangible fixed assets	<u>756</u>	<u>1,052</u>
	<u>4,315</u>	<u>8,671</u>
Total resources expended	<u>104,192</u>	<u>160,029</u>
Net income/(expenditure)	<u>14,895</u>	<u>(58,772)</u>