

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

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for the Year Ended 31 December 2020**

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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.

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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.

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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

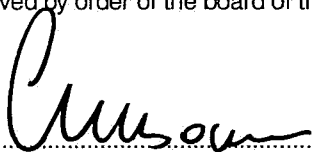
Independent Examiner

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		<u>84,750</u>	<u>9,013</u>	<u>93,763</u>	<u>152,535</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>63,498</u></u>	<u><u>45,160</u></u>	<u><u>108,658</u></u>	<u><u>93,763</u></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.

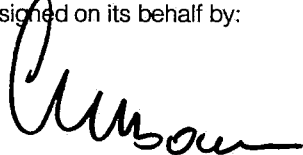
The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

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>