

**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**

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**for the Year Ended 31 December 2022**

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**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:

<b>Name of project</b>	<b>Country</b>	<b>Nature of project</b>	<b>Year started</b>	<b>Partner Organisation</b>
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**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
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
<b>Total</b>		<u>65,881</u>	<u>63,800</u>	<u>129,681</u>	<u>198,158</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	11,681	-	11,681	4,932
<b>Charitable activities</b>	6				
Uganda projects		2,238	71,397	73,635	73,899
Ethiopia projects		-	20,020	20,020	7,170
Malawi projects		-	-	-	7,415
<b>Total</b>		<u>13,919</u>	<u>91,417</u>	<u>105,336</u>	<u>93,416</u>
<b>NET INCOME/(EXPENDITURE)</b>		51,962	(27,617)	24,345	104,742
Transfers between funds	15	<u>(30,909)</u>	<u>30,909</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		21,053	3,292	24,345	104,742
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		164,141	49,259	213,400	108,658
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>					
Tangible assets	11	146	-	146	344
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	14	(117)	-	(117)	(23)
<b>NET CURRENT ASSETS</b>		<u>185,048</u>	<u>52,551</u>	<u>237,599</u>	<u>213,056</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>185,194</u>	<u>52,551</u>	<u>237,745</u>	<u>213,400</u>
<b>NET ASSETS</b>		<u>185,194</u>	<u>52,551</u>	<u>237,745</u>	<u>213,400</u>
<b>FUNDS</b>	15				
Unrestricted funds				185,194	164,141
Restricted funds				<u>52,551</u>	<u>49,259</u>
<b>TOTAL FUNDS</b>				<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	11,583	4,916
	<u>11,681</u>	<u>4,932</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £
Uganda projects	73,635
Ethiopia projects	20,020
	<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 £
<b>COST</b>			
At 1 January 2022 and 31 December 2022	805	16,561	17,366
<b>DEPRECIATION</b>			
At 1 January 2022	805	16,217	17,022
Charge for year	-	198	198
At 31 December 2022	805	16,415	17,220
<b>NET BOOK VALUE</b>			
At 31 December 2022	-	146	146
At 31 December 2021	-	344	344

**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 £
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	65,881	(13,919)	51,962
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	63,499	122,973	(22,331)	164,141
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	127,903	(4,930)	122,973
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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**  
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**16. RELATED PARTY DISCLOSURES**

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