

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

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for the Year Ended 31 December 2024

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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

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
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

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

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.