

ASSOCIATION FOR REACHING AND INSTRUCTING CHILDREN IN AFRICA

England & Wales · Charity number 1079952

Details

Other names AFRICA

Status Registered

Legal form Charitable company

Company number [03828538](#)

Registered 2000-03-22

Register [View on the Charity Commission register](#)

Contact

Address 2 Drury Close
Norwich
NR5 9DD

Phone 01603833001

Email AFRICACHARITY@HOTMAIL.CO.UK

Website www.africawithlove.co.uk

Activities

Objects: 1 TO ADVANCE THE CHRISTIAN RELIGION AMONGST CHILDREN IN AFRICA.2 TO ADVANCE THE EDUCATION OF SUCH CHILDREN.3 TO RELIEVE SUCH CHILDREN WHO ARE IN CONDITIONS OF NEED, HARDSHIP OR DISTRESS.

Activities: Feeding and clothing children. Looking after their wellbeing and health. Education. Care of Elderly/Old People Provides human resources in Uganda and South Africa

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Accommodation/housing, Religious Activities, Arts/culture/heritage/science
- **Who:** Children/young People, Elderly/old People

Geography

- **Area of benefit:** AFRICA
- Uganda

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£95,000	£61,000	-	-
2024-08-31	£85,000	£83,000	-	-
2023-08-31	£85,000	£87,000	-	-
2022-08-31	£86,000	£83,000	-	-
2021-08-31	£85,492	£88,358	-	-
2020-08-31	£97,817	£92,719	-	-

Trustees

Name	Role	Appointed
Harold charles Wilson		2020-04-01
KEVIN ARTHUR LANSDOWNE		2013-01-08
MR G WILLARD		1999-09-06
MRS R H WILLARD		1999-09-06
Philippa Anne Thomas		2025-02-01
Ruth Heather Wilson		2020-04-01

ASSOCIATION FOR REACHING AND INSTRUCTING CHILDREN IN AFRICA

England & Wales - Charity number 1079952

Accounts

REGISTERED COMPANY NUMBER: 03828538 (England and Wales)
REGISTERED CHARITY NUMBER: 1079952

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025
FOR
ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

Galloways Accounting Limited
15 West Street
Brighton
East Sussex
BN1 2RL

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

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FOR THE YEAR ENDED 31 AUGUST 2025**

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**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025**

The Trustees present their annual Report for the year ending 31st August 2025 under the Charities Act 2011, together with the Accounts for this year, and confirm that the latter comply with the requirements of the Act and SORP Accounting and Reporting by Charities (FRS102)

The financial Statement has been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charities' governing document, The Charities Act 2011 and 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 published on 16th July 2019 (as amended by Update Bulletin 1 published on 2nd February 2016).

OBJECTIVES AND ACTIVITIES

In setting our objectives and providing services, our Trustees have given careful consideration to the Charity Commissions general guidance on public benefit. Our objectives are:

- To advance the Christian Religion among Children in Africa
- To advance the Education and Health of such children
- To relieve such children and the wider community who are in conditions of need, hardship, poverty, distress and sickness.

ACHIEVEMENTS AND PERFORMANCE

Review of Activities

The objectives of the charity have been achieved by Donations and the sponsorship of children in Uganda. Some of the good work done by the charity is made public on the charities website which can be found at www.africawithlove.co.uk

During the year the Charities objectives were met with the majority of funds going to Uganda for the betterment of the Schools and Children.

We are looking to upgrading buildings, including internal fencing around Dormitories as requested by the Ugandan School minister and do any repairs needed.

Also we are looking into upgrading the Nursery section including fencing a safe space to have play equipment.

FINANCIAL REVIEW

Reserves Policy

The trustees will endeavour to maintain sufficient general funds to cover the day to day management costs, whilst releasing the maximum possible sums to fund the sponsored children and projects, as and when required from the general funds available. At the year end, the charity held reserves of £122,824 (2024: £128,507).

The charity had incoming resources of £94,719 (2024: £85,054). During the year, £100,402 (2024: £83,010) was spent aiding children in Africa, helping to achieve the objectives of the charity with the majority of funds going to the betterment of the schools and children.

FUTURE DEVELOPMENTS

The Trustees who are able, will continue to visit Uganda to oversee further projects undertaken and to see the continued building work and the continuation of the Jajja George Health Centre.

The Charity will continue to collect clothes, shoes, school uniforms and educational materials to take and to ship to Uganda.

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity must have a Board of Trustees of between 3 and 11 Trustees. We currently have 6 Trustees on the Board and are looking to appoint 1 further Trustee in the coming year. The current Board meet on a regular basis to discuss and plan for the future of the Charity.

Elizabeth Lansdowne continues as Full Time Administrator and deals with the day to day running of the office, being in daily contact with our School Director and dealing with all sponsorship needs. She does so under the guidance of all Trustees.

The organisation is a charitable company limited by guarantee, incorporated on 19th August 1999. Number 03828538 and registered as Charity Number 1079952.

The administration of the Charity is undertaken almost exclusively by Elizabeth Lansdowne with input from the Trustees. Expenses for travel to Africa by Trustees, also including Elizabeth Lansdowne, any hotel, accommodation or other travel expenses in the UK on behalf of the Charity is agreed by all Trustees.

TRUSTEES RESPONSIBILITIES

The Trustees (who are also the Directors for the purposes of company law) are responsible for preparing the Trustees Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

Company Law requires the Trustees to prepare financial statements for each financial year, which gives a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year.

In preparing these financial statements, the Trustees are required to;

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in the Charities SORP FRS102
- Make judgement and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03828538 (England and Wales)

Registered Charity number

1079952

Registered office

2 Drury Close
Bowthorpe
Norwich
NR5 9DD

Trustees

A M Goldsmith (resigned 1/12/2024)
D G Goldsmith (resigned 1/12/2024)
K A Lansdowne
H C Wilson
R H Wilson
P A Thomas (appointed 1/2/2025)
R H Willard
G Willard

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Company Secretaries

R H Willard

E H Lansdowne

Independent Examiner

Galloways Accounting Limited

15 West Street

Brighton

East Sussex

BN1 2RL

Bankers

Barclays Bank Plc

The Old Bank, High Street

Lewes

East Sussex

BN7 2JP

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 1 June 2026 and signed on its behalf by:

R H Willard - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

Independent examiner's report to the trustees of Association for Reaching & Instructing Children in Africa ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2025.

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.

Colin Young BA FCA

Galloways Accounting Limited
15 West Street
Brighton
East Sussex
BN1 2RL

1 June 2026

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		<u>30,123</u>	<u>64,596</u>	<u>94,719</u>	<u>85,054</u>
EXPENDITURE ON					
Charitable activities					
Sponsorship		<u>33,567</u>	<u>66,835</u>	<u>100,402</u>	<u>83,010</u>
NET INCOME/(EXPENDITURE)		(3,444)	(2,239)	(5,683)	2,044
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>122,182</u>	<u>6,325</u>	<u>128,507</u>	126,463
TOTAL FUNDS CARRIED FORWARD		<u><u>118,738</u></u>	<u><u>4,086</u></u>	<u><u>122,824</u></u>	<u><u>128,507</u></u>

The notes form part of these financial statements

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**BALANCE SHEET
31 AUGUST 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	9	128,343	-	128,343	134,181
CURRENT ASSETS					
Cash at bank		-	4,086	4,086	6,325
CREDITORS					
Amounts falling due within one year	10	(9,605)	-	(9,605)	(11,999)
NET CURRENT ASSETS		(9,605)	4,086	(5,519)	(5,674)
TOTAL ASSETS LESS CURRENT LIABILITIES		118,738	4,086	122,824	128,507
NET ASSETS		118,738	4,086	122,824	128,507
FUNDS	12				
Unrestricted funds				118,738	122,182
Restricted funds				4,086	6,325
TOTAL FUNDS				122,824	128,507

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2025 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 1 June 2026 and were signed on its behalf by:

R H Willard - Trustee

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

1. STATUTORY INFORMATION

Association for Reaching & Instructing Children in Africa is a charitable company, limited by guarantee, registered in England and Wales. The address of the registered office is given in the charity information on page 2 of these financial statements. The nature of the charity's operations and principal activities are the advancement of the Christian religion and education of children in Kyjubira, Uganda, and to relieve such children from hardship, distress and illness.

The financial statements are presented in sterling (£).

2. 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.

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.

Voluntary income is received by way of donations and sponsorships and is included in full in the Statement of Financial Activities when receivable.

Income received from Grants are recognised when the charity has entitlement, after any related conditions have been met, 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.

Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to expenditure on charitable activities on a basis consistent with use of the resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

Freehold property	- 5% on cost
Fixtures and fittings	- 33% on cost, 20% on cost and 15% on reducing balance

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Taxation

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

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025**

2. ACCOUNTING POLICIES - continued

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.

Donated services

The contribution of unpaid volunteers cannot be measured reliably. Therefore, the contribution is not included in the financial statements.

3. GRANTS PAYABLE

	2025	2024
	£	£
Sponsorship	61,424	52,997

The total grants paid to individuals during the year was as follows:

	2025	2024
	£	£
Sponsorship and Donations	61,424	52,997

4. SUPPORT COSTS

	Management	Governance	Totals
	£	costs £	£
Sponsorship	34,748	4,230	38,978

Support costs, included in the above, are as follows:

	2025	2024
	Sponsorship £	Total activities £
Wages	12,000	12,000
Rates and water	623	617
Light and heat	645	688
Telephone	481	561
Postage and stationery	2,256	1,373
Sundries	279	176
Computer expenses	873	118
Travelling expenses	1,582	1,973
Bank charges	216	54
Subscriptions	356	324
Repairs and maintenance	7,075	-
Depreciation of tangible and heritage assets	8,362	7,809
Independent examiner remuneration	4,230	4,320
	38,978	30,013

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025**

5. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Independent examiner fee	4,230	4,320
Depreciation - owned assets	8,362	7,809
	<u>12,592</u>	<u>12,129</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

In the years ended 31 August 2025 and 31 August 2024 there were no expenses reimbursed to the trustees, or secretary.

7. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	12,000	12,000
	<u>12,000</u>	<u>12,000</u>

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

	2025	2024
	1	1
Administration	<u>1</u>	<u>1</u>

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	17,018	68,036	85,054
	<u>17,018</u>	<u>68,036</u>	<u>85,054</u>
EXPENDITURE ON			
Charitable activities			
Sponsorship	20,399	62,611	83,010
	<u>20,399</u>	<u>62,611</u>	<u>83,010</u>
NET INCOME/(EXPENDITURE)	(3,381)	5,425	2,044
	<u>(3,381)</u>	<u>5,425</u>	<u>2,044</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	125,563	900	126,463
	<u>125,563</u>	<u>900</u>	<u>126,463</u>
TOTAL FUNDS CARRIED FORWARD	<u>122,182</u>	<u>6,325</u>	<u>128,507</u>

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025**

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 September 2024	167,062	31,855	198,917
Additions	1,000	1,524	2,524
At 31 August 2025	168,062	33,379	201,441
DEPRECIATION			
At 1 September 2024	35,886	28,850	64,736
Charge for year	7,792	570	8,362
At 31 August 2025	43,678	29,420	73,098
NET BOOK VALUE			
At 31 August 2025	124,384	3,959	128,343
At 31 August 2024	131,176	3,005	134,181

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Bank loans and overdrafts (see note 11)	345	3,809
Accruals and deferred income	9,260	8,190
	9,605	11,999

11. LOANS

An analysis of the maturity of loans is given below:

	2025 £	2024 £
Amounts falling due within one year on demand:		
Bank overdrafts	345	3,809

12. MOVEMENT IN FUNDS

	At 1.9.24 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	122,182	(3,444)	118,738
Restricted funds			
Restricted fund sponsorship	6,325	(2,239)	4,086
TOTAL FUNDS	128,507	(5,683)	122,824

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025**

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	30,123	(33,567)	(3,444)
Restricted funds			
Restricted fund projects	6,100	(6,100)	-
Restricted fund sponsorship	58,496	(60,735)	(2,239)
	<u>64,596</u>	<u>(66,835)</u>	<u>(2,239)</u>
TOTAL FUNDS	<u>94,719</u>	<u>(100,402)</u>	<u>(5,683)</u>

Comparatives for movement in funds

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	125,563	(3,381)	122,182
Restricted funds			
Restricted fund sponsorship	900	5,425	6,325
	<u>126,463</u>	<u>2,044</u>	<u>128,507</u>
TOTAL FUNDS	<u>126,463</u>	<u>2,044</u>	<u>128,507</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	17,018	(20,399)	(3,381)
Restricted funds			
Restricted fund projects	12,901	(12,901)	-
Restricted fund sponsorship	55,135	(49,710)	5,425
	<u>68,036</u>	<u>(62,611)</u>	<u>5,425</u>
TOTAL FUNDS	<u>85,054</u>	<u>(83,010)</u>	<u>2,044</u>

The sponsorship fund represents monies given specifically to sponsor a student and the expenses associated with this.

The projects fund represents funds for building works, health centre projects and medicines.

The unrestricted fund is available for future use at the discretion of the trustees.

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025**

13. RELATED PARTY DISCLOSURES

During the year, the charity received unconditional donations from trustees amounting to £9,600 (2024: £1,300).

During the year, the charity paid a salary to E H Lansdowne, a close family member of three of the trustees, of £12,000 (2024: £12,000)

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	51,033	38,288
Sponsorship	43,686	46,766
	<u>94,719</u>	<u>85,054</u>
Total incoming resources	94,719	85,054
EXPENDITURE		
Charitable activities		
Grants to individuals	61,424	52,997
Support costs		
Management		
Wages	12,000	12,000
Rates and water	623	617
Light and heat	645	688
Telephone	481	561
Postage and stationery	2,256	1,373
Sundries	279	176
Computer expenses	873	118
Travelling expenses	1,582	1,973
Bank charges	216	54
Subscriptions	356	324
Repairs and maintenance	7,075	-
Depreciation of tangible and heritage assets	8,362	7,809
	<u>34,748</u>	<u>25,693</u>
Governance costs		
Independent examiner remuneration	4,230	4,320
Total resources expended	100,402	83,010
Net (expenditure)/income	<u>(5,683)</u>	<u>2,044</u>

ASSOCIATION FOR REACHING AND INSTRUCTING CHILDREN IN AFRICA

England & Wales - Charity number 1079952

Accounts

Association For Reaching and Instructing Children In Africa Trustees Annual Report

INTRODUCTION

The Trustees present their Annual Report for the year ending 31st August 2024 under the charities Act 2011, together with the Accounts for the year, and confirm that the latter comply with the requirements of the Act and SORP 'Accounting and Reporting By Charities' (FRS102)

The financial Statement has been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charities' governing document, The Charities Act 2011 and 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 published on 16th July 2014 (as amended by Update Bulletin 1 published on 2nd February 2016)

OBJECTS OF THE CHARITY

In setting our objectives and providing services our Trustees have given careful consideration to the Charity Commissions' general guidance on public benefit. Our objectives are;

To advance the Christian Religion amongst children in Africa

To advance the education of such Children

To relieve such children and the wider community who are in conditions of need, hardship, distress or illness

ORGANISATION

The Charity must have a board of Trustees of between 3 and 11 Trustees. We currently have 6 Trustees on the Board and looking to appoint 1 further Trustee in the forth coming year. The current Board meet regularly to administer the Charity. Elizabeth Lansdowne continues as Full time Administrator and runs the day to day running of the office with the guidance and input of George and Rosemary Willard and the Trustees.

The organisation is a charitable company limited by guarantee, incorporated on 19th August 1999 no.03828538 and registered as Charity Number 1079952.

The administration of the Charity is undertaken almost exclusively by Elizabeth Lansdowne. Expenses for travel to Africa by Trustees, also including Elizabeth Lansdowne who has taken on further roles due to the health of George Willard and the result of Rosemary Willard now being a full time carer for George, any Hotel Accommodation or other travelling expenses in the UK on behalf of the Charity is agreed by all Trustees.

INVESTMENT POWERS

Under the Memorandum and Articles of the Association, the Charity has the power to make any investment in which the Trustees see fit

TRUSTEES RESPONSIBILITIES

The Trustees (who are also the Directors for the purposes of company law) are responsible for preparing the Trustees annual Report and the Financial Statement in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

Company Law requires the trustees to prepare financial statements for each financial year, which gives a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the Charitable company for the year.

In preparing these financial statements, the Trustees are required to;

Select suitable accounting policies and apply them consistently

Observe the methods and principles in the Charities SORP FRS102

Make judgments and estimates that are reasonable and prudent

State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements

Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

REVIEW OF ACTIVITIES

The objectives of the Charity have been achieved by Donations and the sponsorship of children in Uganda. Some of the good work done by the Charity is made public on the Charities website which can be found at www.africawithlove.co.uk

During the year the Charities objectives were met with the majority of funds going to Uganda for the betterment of the Schools and Children. ~The Dining Room was fully completed and new cooking stoves were purchased. General repairs were carried out to the School buildings and part of the land has been developed for growing more crops to supply the school with extra food.

FUTURE DEVELOPMENTS

The Trustees will continue to visit Uganda to oversee further projects undertaken and to see the continued building work, further work on the new Jajja George Health Centre. The Charity will continue to collect Clothes, Shoes, School Uniforms and Educational Materials to take and ship to Uganda.

RECRUITMENT AND TRAINING OF TRUSTEES

New Trustees are appointed on the basis of nominations received by Board members. Considerations include eligibility, personal competence, specialist skills and availability. New Trustees are inducted

in to the workings of the Charity by existing members of the Board in the UK and by taking an active role whilst on visits to Uganda. All Trustees are required to produce a valid DBS Record Check and are given a copy of the Trustees code and previous Accounts.

RESERVES POLICY

The Trustees will endeavour to maintain sufficient general funds to cover the day to day running costs of the office, whilst releasing maximum possible funds to fund the sponsored children and projects stated, as and when required from General funds available.

RISK MANAGEMENT

The Trustees actively review the major risks which the Charity faces on a regular basis.

The Trustees are involved in the day to day operations of the Charity to such an extent that they are aware of maintaining certain levels of funding to ensure resources are available t continue operating. They also have examined other operational business risks faced by the charity and confirm that they have established systems to mitigate significant risks.

The Trustees have prepared this report in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies. The Trustees present their report for the year compliance with the Statement of Recommended Practice Accounting and Reporting by Charities

On behalf of the Board of Trustees

.....

George Willard
Founder/Director

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024
FOR
ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

Galloways Accounting Limited
15 West Street
Brighton
East Sussex
BN1 2RL

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

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**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024**

The Trustees present their annual Report for the year ending 31st August 2024 under the Charities Act 2011, together with the Accounts for this year, and confirm that the latter comply with the requirements of the Act and SORP Accounting and Reporting by Charities (FRS102)

The financial statement has been prepared in accordance with the accounting policies set out in the notes and comply with the Charities governing document. The Charities Act 2011 and 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 published on 16th July 2014 (as amended by Update Bulletin 1 published on 2nd February 2016).

OBJECTIVES AND ACTIVITIES

In setting our objectives and providing services, our Trustees have given careful consideration to the Charity Commissions general guidance on public benefit. Our objectives are:

- To advance the Christian Religion among Children in Africa
- To advance the Education and Health of such children
- To relieve such children and the wider community who are in conditions of need, hardship, poverty, distress and sickness.

ACHIEVEMENT AND PERFORMANCE

Review of Activities

The objectives of the charity have been achieved by Donations and the sponsorship of children in Uganda. Some of the good work done by the charity is made public on the charities website which can be found at www.africawithlove.co.uk

During the year, the Charity's objectives were met with the majority of funds going to Uganda for the betterment of the Schools and children.

The Dining Room was fully completed and new cooking stoves were purchased.

General repairs were carried out to the School buildings and part of the land has been developed for growing more crops to supply the School with extra food.

FINANCIAL REVIEW

Reserves Policy

The trustees will endeavour to maintain sufficient general funds to cover the day to day management costs, whilst releasing the maximum possible sums to fund the sponsored children and projects, as and when required from the general funds available. At the year end, the charity held reserves of £128,507 (2023: £126,463).

The charity had incoming resources of £85,054 (2023: £85,089). During the year, £83,010 (2023: £87,773) was spent aiding children in Africa, helping to achieve the objectives of the charity with the majority of funds going to the betterment of the schools and children.

FUTURE DEVELOPMENTS

The Trustees who are able, will continue to visit Uganda to oversee further projects undertaken and to see the continued building work and the continuation of the Jajja George Health Centre.

The Charity will continue to collect clothes, shoes, school uniforms and educational materials to take and to ship to Uganda.

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity must have a Board of Trustees of between 3 and 11 Trustees. We currently have 6 Trustees on the Board and are looking to appoint 1 further Trustee in the coming year. The current Board meet on a regular basis to discuss and plan for the future of the Charity.

Elizabeth Lansdowne continues as Full Time Administrator and deals with the day to day running of the office, being in daily contact with our School Director and dealing with all sponsorship needs. She does so under the guidance of all Trustees.

The organisation is a charitable company limited by guarantee, incorporated on 19th August 1999. Number 03828538 and registered as Charity Number 1079952.

The administration of the Charity is undertaken almost exclusively by Elizabeth Lansdowne with input from the Directors and Trustees. Elizabeth travels to Uganda 3 times a year, including February leading a team of Sponsors, for each School term to check on the ongoing building work, welfare of the staff and children and to administer shop orders from sponsors and to hold meetings with the Administration of the School to discuss any problems, needs and forward plans.

The funding of flights and accommodation for Elizabeth is agreed by the Trustees.

TRUSTEES RESPONSIBILITIES

The Trustees (who are also the Directors for the purposes of company law) are responsible for preparing the Trustees Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

Company Law requires the Trustees to prepare financial statements for each financial year, which gives a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year.

In preparing these financial statements, the Trustees are required to;

- Select suitable accounting policies and apply them consistently
- Make judgement and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03828538 (England and Wales)

Registered Charity number

1079952

Registered office

2 Drury Close
Bowthorpe
Norwich
NR5 9DD

Trustees

A M Goldsmith (resigned 1/12/2024)
D G Goldsmith (resigned 1/12/2024)
K A Lansdowne
H C Wilson
R H Wilson
P A Thomas (appointed 1/2/2025)
R H Willard
G Willard

Company Secretaries

R H Willard
E H Lansdowne

Independent Examiner

Galloways Accounting Limited
15 West Street
Brighton
East Sussex
BN1 2RL

ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Barclays Bank Plc
The Old Bank, High Street
Lewes
East Sussex
BN7 2JP

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

.....
R H Willard - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

Independent examiner's report to the trustees of Association for Reaching & Instructing Children in Africa ('the Company')

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

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.

Colin Young BA FCA

Galloways Accounting Limited
15 West Street
Brighton
East Sussex
BN1 2RL

Date:

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		<u>17,018</u>	<u>68,036</u>	<u>85,054</u>	<u>85,089</u>
EXPENDITURE ON					
Charitable activities					
Sponsorship		<u>20,399</u>	<u>62,611</u>	<u>83,010</u>	<u>87,773</u>
NET INCOME/(EXPENDITURE)		(3,381)	5,425	2,044	(2,684)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>125,563</u>	<u>900</u>	<u>126,463</u>	<u>129,147</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>122,182</u></u>	<u><u>6,325</u></u>	<u><u>128,507</u></u>	<u><u>126,463</u></u>

The notes form part of these financial statements

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**BALANCE SHEET
31 AUGUST 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	9	134,181	-	134,181	133,976
CURRENT ASSETS					
Cash at bank		-	6,325	6,325	1,158
CREDITORS					
Amounts falling due within one year	10	(11,999)	-	(11,999)	(8,671)
NET CURRENT ASSETS		<u>(11,999)</u>	<u>6,325</u>	<u>(5,674)</u>	<u>(7,513)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>122,182</u>	<u>6,325</u>	<u>128,507</u>	<u>126,463</u>
NET ASSETS		<u>122,182</u>	<u>6,325</u>	<u>128,507</u>	<u>126,463</u>
FUNDS	12				
Unrestricted funds				122,182	125,563
Restricted funds				6,325	900
TOTAL FUNDS				<u>128,507</u>	<u>126,463</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 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 and were signed on its behalf by:

.....
R H Willard - Trustee

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

1. STATUTORY INFORMATION

Association for Reaching & Instructing Children in Africa is a charitable company, limited by guarantee, registered in England and Wales. The address of the registered office is given in the charity information on page 2 of these financial statements. The nature of the charity's operations and principal activities are the advancement of the Christian religion and education of children in Kyjubira, Uganda, and to relieve such children from hardship, distress and illness.

The financial statements are presented in sterling (£).

2. 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.

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.

Voluntary income is received by way of donations and sponsorships and is included in full in the Statement of Financial Activities when receivable.

Income received from Grants are recognised when the charity has entitlement, after any related conditions have been met, 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.

Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to expenditure on charitable activities on a basis consistent with use of the resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

Freehold property	- 5% on cost
Fixtures and fittings	- 33% on cost, 20% on cost and 15% on reducing balance

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

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.

Donated services

The contribution of unpaid volunteers cannot be measured reliably. Therefore, the contribution is not included in the financial statements.

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

3. GRANTS PAYABLE

	2024 £	2023 £
Sponsorship	<u>52,997</u>	<u>53,719</u>

The total grants paid to individuals during the year was as follows:

	2024 £	2023 £
Sponsorship and Donations	<u>52,997</u>	<u>53,719</u>

4. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Sponsorship	<u>25,693</u>	<u>4,320</u>	<u>30,013</u>

Support costs, included in the above, are as follows:

	2024 Sponsorship £	2023 Total activities £
Wages	12,000	11,600
Rates and water	617	480
Light and heat	688	829
Telephone	561	598
Postage and stationery	1,373	3,404
Sundries	176	102
Computer expenses	118	-
Travelling expenses	1,973	4,976
Bank charges	54	28
Subscriptions	324	328
Donations	-	230
Depreciation of tangible and heritage assets	7,809	7,639
Independent examiner remuneration	4,320	3,840
	<u>30,013</u>	<u>34,054</u>

5. NET INCOME/(EXPENDITURE)

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

	2024 £	2023 £
Independent examiner fee	4,320	3,840
Depreciation - owned assets	<u>7,809</u>	<u>7,639</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

In the year ended 31 August 2024 there were expenses reimbursed to the company secretary totalling £nil (2023: £88).

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

7. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	12,000	11,600
	12,000	11,600

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

	2024	2023
	1	1
Administration	1	1

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	22,924	62,165	85,089
EXPENDITURE ON			
Charitable activities			
Sponsorship	21,764	66,009	87,773
NET INCOME/(EXPENDITURE)	1,160	(3,844)	(2,684)
Transfers between funds	(4,254)	4,254	-
Net movement in funds	(3,094)	410	(2,684)
RECONCILIATION OF FUNDS			
Total funds brought forward	128,657	490	129,147
TOTAL FUNDS CARRIED FORWARD	125,563	900	126,463

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 September 2023	161,581	29,322	190,903
Additions	5,481	2,533	8,014
At 31 August 2024	167,062	31,855	198,917
DEPRECIATION			
At 1 September 2023	28,262	28,665	56,927
Charge for year	7,624	185	7,809
At 31 August 2024	35,886	28,850	64,736
NET BOOK VALUE			
At 31 August 2024	131,176	3,005	134,181
At 31 August 2023	133,319	657	133,976

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Bank loans and overdrafts (see note 11)	3,809	-
Accruals and deferred income	8,190	8,671
	<u>11,999</u>	<u>8,671</u>

11. LOANS

An analysis of the maturity of loans is given below:

	2024 £	2023 £
Amounts falling due within one year on demand:		
Bank overdrafts	<u>3,809</u>	<u>-</u>

12. MOVEMENT IN FUNDS

	At 1/9/23 £	Net movement in funds £	At 31/8/24 £
Unrestricted funds			
General fund	125,563	(3,381)	122,182
Restricted funds			
Restricted fund sponsorship	900	5,425	6,325
	<u>126,463</u>	<u>2,044</u>	<u>128,507</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	17,018	(20,399)	(3,381)
Restricted funds			
Restricted fund projects	12,901	(12,901)	-
Restricted fund sponsorship	55,135	(49,710)	5,425
	<u>68,036</u>	<u>(62,611)</u>	<u>5,425</u>
TOTAL FUNDS	<u>85,054</u>	<u>(83,010)</u>	<u>2,044</u>

Comparatives for movement in funds

	At 1/9/22 £	Net movement in funds £	Transfers between funds £	At 31/8/23 £
Unrestricted funds				
General fund	128,657	1,160	(4,254)	125,563
Restricted funds				
Restricted fund projects	-	(4,254)	4,254	-
Restricted fund sponsorship	490	410	-	900
	<u>490</u>	<u>(3,844)</u>	<u>4,254</u>	<u>900</u>
TOTAL FUNDS	<u>129,147</u>	<u>(2,684)</u>	<u>-</u>	<u>126,463</u>

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

12. 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	22,924	(21,764)	1,160
Restricted funds			
Restricted fund projects	3,060	(7,314)	(4,254)
Restricted fund sponsorship	59,105	(58,695)	410
	<u>62,165</u>	<u>(66,009)</u>	<u>(3,844)</u>
TOTAL FUNDS	<u>85,089</u>	<u>(87,773)</u>	<u>(2,684)</u>

The sponsorship fund represents monies given specifically to sponsor a student and the expenses associated with this.

The projects fund represents funds for building works, health centre projects and medicines.

The unrestricted fund is available for future use at the discretion of the trustees.

13. RELATED PARTY DISCLOSURES

During the year, the charity received unconditional donations from trustees amounting to £1,300 (2023: £6,800).

During the year, the charity paid a salary to E H Lansdowne, a close family member of three of the trustees, of £12,000 (2023: £11,600)

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	38,288	27,850
Grants	-	7,000
Sponsorship	46,766	50,239
	<u>85,054</u>	<u>85,089</u>
Total incoming resources	85,054	85,089
EXPENDITURE		
Charitable activities		
Grants to individuals	52,997	53,719
Support costs		
Management		
Wages	12,000	11,600
Rates and water	617	480
Light and heat	688	829
Telephone	561	598
Postage and stationery	1,373	3,404
Sundries	176	102
Computer expenses	118	-
Travelling expenses	1,973	4,976
Bank charges	54	28
Subscriptions	324	328
Donations	-	230
Depreciation of tangible and heritage assets	7,809	7,639
	<u>25,693</u>	<u>30,214</u>
Governance costs		
Independent examiner remuneration	4,320	3,840
Total resources expended	83,010	87,773
Net income/(expenditure)	<u>2,044</u>	<u>(2,684)</u>

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

Independent examiner's report to the trustees of Association for Reaching & Instructing Children in Africa ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 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

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.

Colin Young BA FCA

Galloways Accounting Limited
15 West Street
Brighton
East Sussex
BN1 2RL

Date:

ASSOCIATION FOR REACHING AND INSTRUCTING CHILDREN IN AFRICA

England & Wales - Charity number 1079952

Accounts

A.F.R.I.C.A. UGANDA
AFRICA WITH LOVE
P O BOX 582 – MASAKA – UGANDA
EAST AFRICA
OFFICES IN KAMPALA

A.F.R.I.C.A.
Association For Reaching and Instructing Children In Africa
UK Registered Charity # 1079952
UGANDA - NGO C.D.6665
www.africawithlove.co.uk

A.F.R.I.C.A. UK
2 Drury Close
Bowthorpe – NORWICH – NR5 9DD
PHONE – 01603 951940
Mobile – 07730776787
EMAIL – africacharity@hotmail.co.uk
Facebook – [africa with love](https://www.facebook.com/africa-with-love)

Association For Reaching and Instructing Children In Africa
Trustees Annual Report

INTRODUCTION

The Trustees present their Annual Report for the year ending 31st August 2022 under the charities Act 2011, together with the Accounts for the year, and confirm that the latter comply with the requirements of the Act and SORP 'Accounting and Reporting By Charities' (FRS102)

The financial Statement has been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charities' governing document, The Charities Act 2011 and 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 published on 16th July 2014 (as amended by Update Bulletin 1 published on 2nd February 2016)

OBJECTS OF THE CHARITY

In setting our objectives and providing services our Trustees have given careful consideration to the Charity Commissions' general guidance on public benefit. Our objectives are;

To advance the Christian Religion amongst children in Africa

To advance the education of such Children

To relieve such children and the wider community who are in conditions of need, hardship, distress or illness

ORGANISATION

The Charity must have a board of Trustees of between 3 and 11 Trustees. We currently have 7 Trustees on the Board. The current Board meet regularly to administer the Charity. Elizabeth Lansdowne has now been appointed as Full time Administrator and runs the day to day running of the office with the guidance and input of all Trustees.

The organisation is a charitable company limited by guarantee, incorporated on 19th August 1999 no.03828538 and registered as Charity Number 1079952.

WITH GOD ALL THINGS ARE POSSIBLE

The administration of the Charity is undertaken exclusively by Elizabeth Lansdowne.

Expenses for travel to Africa by Trustees, also including Elizabeth Lansdowne who has taken on further roles due to the health of George Willard and the result of Rosemary Willard now being a full time carer for George, any Hotel Accommodation or other traveling expenses in the UK on behalf of the Charity is agreed by all Trustees.

INVESTMENT POWERS

Under the Memorandum and Articles of the Association, the Charity has the power to make any investment in which the Trustees see fit

TRUSTEES RESPONSIBILITIES

The Trustees (who are also the Directors for the purposes of company law) are responsible for preparing the Trustees annual Report and the Financial Statement in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

Company Law requires the trustees to prepare financial statements for each financial year, which gives a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the Charitable company for the year.

In preparing these financial statements, the Trustees are required to;

Select suitable accounting policies and apply them consistently

Observe the methods and principles in the Charities SORP FRS102

Make judgments and estimates that are reasonable and prudent

State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements

Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

WITH GOD ALL THINGS ARE POSSIBLE

REVIEW OF ACTIVITIES

The objectives of the Charity have been achieved by Donations and the sponsorship of children in Uganda. Some of the good work done by the Charity is made public on the Charities website which can be found at www.africawithlove.co.uk

During the year the Charities objectives were met with the majority of funds going to Uganda for the betterment of the Schools and Children. Barnsley home was further extended and now has children staying in the new extension. The Dining Room and Kitchen are now completed. New staff housing has been built on the land.

FUTURE DEVELOPMENTS

The Trustees will continue to visit Uganda to oversee further projects undertaken and the completion of Barnsley home and further work on the new Jajja George Health Centre and Boys home extension. The Charity will continue to collect Clothes, Shoes, School Uniforms and Educational Materials to take and ship to Uganda.

RECRUITMENT AND TRAINING OF TRUSTEES

New Trustees are appointed on the basis of nominations received by Board members. Considerations include eligibility, personal competence, specialist skills and availability. New Trustees are inducted into the workings of the Charity by existing members of the Board in the UK and by taking an active role whilst on visits to Uganda. All Trustees are required to produce a valid DBS Record Check and are given a copy of the Trustees code and previous Accounts.

RESERVES POLICY

The Trustees will endeavour to maintain sufficient general funds to cover the day to day running costs of the office, whilst releasing maximum possible funds to fund the sponsored children and projects stated, as and when required from General funds available.

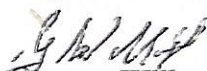
RISK MANAGEMENT

The Trustees actively review the major risks which the Charity faces on a regular basis.

The Trustees are involved in the day to day operations of the Charity to such an extent that they are aware of maintaining certain levels of funding to ensure resources are available to continue operating. They also have examined other operational business risks faced by the charity and confirm that they have established systems to mitigate significant risks.

The Trustees have prepared this report in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies. The Trustees present their report for the year compliance with the Statement of Recommended Practice Accounting and Reporting by Charities

Signed on behalf of the Board


George Willard – Founder/Director

13/5/2024

WITH GOD ALL THINGS ARE POSSIBLE

REGISTERED COMPANY NUMBER: 03828538 (England and Wales)
REGISTERED CHARITY NUMBER: 1079952

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023
FOR
ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

Galloways Accounting
Atlas Chambers
33 West Street
Brighton
East Sussex
BN1 2RE

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

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FOR THE YEAR ENDED 31 AUGUST 2023**

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**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023**

The Trustees present their Annual Report for the year ending 31st August 2023 under the Charities Act 2011, together with the Accounts for the year, and confirm that the latter comply with the requirements of the Act and SORP 'Accounting and Reporting By Charities' (FRS102)

The Financial Statement has been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charities' governing document, The Charities Act 2011 and 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 published on 16th July 2014 (as amended by Update Bulletin 1 published on 2nd February 2016)

OBJECTIVES AND ACTIVITIES

In setting our objectives and providing services our trustees have given careful consideration to the Charity Commission's guidance on public benefit. Our objectives are:

- to advance the Christian religion amongst children in Africa;
- to advance the education of such children; and
- to relieve such children and the wider community who are in conditions of need, hardship, distress or illness.

ACHIEVEMENT AND PERFORMANCE

Review of Activities

The objectives of the charity have been achieved by Donations and the sponsorship of children in Uganda. Some of the good work done by the charity is made public on the charities website which can be found at www.africawithlove.co.uk

During the year the charity's objectives were met with the majority of funds going to Uganda for the betterment of the schools and children. Barnsley home was further extended and now has children staying in the new extension. The dining room and kitchen are now completed. New staff housing has been built on the land.

FINANCIAL REVIEW

Reserves Policy

The trustees will endeavour to maintain sufficient general funds to cover the day to day management costs, whilst releasing the maximum possible sums to fund the sponsored children and projects, as and when required from the general funds available. At the year end, the charity held reserves of £126,463 (2022: £129,147).

The charity had incoming resources of £85,089 (2022: £86,241). During the year, £87,773 (2022: £83,735) was spent aiding children in Africa, helping to achieve the objectives of the charity with the majority of funds going to the betterment of the schools and children.

FUTURE DEVELOPMENTS

The Trustees will continue to visit Uganda to oversee further projects undertaken and the completion of Barnsley home and further work on the new Jajja George Health Centre and Boys home extension. The charity will continue to collect clothes, shoes, school uniforms and educational materials to take and ship to Uganda.

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity must have a board of Trustees of between 3 and 11 Trustees. we currently have 7 Trustees on the board. The current board meet regularly to administer the charity. Elizabeth Lansdowne has now been appointed as full time administrator and runs the day to day running of the office with the guidance and input of all Trustees.

The organisation is a charitable company limited by guarantee, incorporated on 19th August 1999 no. 03828538 and registered as a charity no. 1079952.

The administration of the charity is undertaken exclusively by Elizabeth Lansdowne, who has taken on further roles due to the health of George Willard and the result of Rosemary Willard now being a full time carer for George Willard.

Expenses for travel to Africa for Trustees and Elizabeth Lansdowne, such as any hotel accommodation or other travelling expenses in the UK on behalf of the charity is agreed by all Trustees.

TRUSTEES RESPONSIBILITIES

The Trustees (who are also the Directors for the purposes of company law) are responsible for preparing the Trustees Annual Report and the Financial Statement in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

Company Law requires the trustees to prepare financial statements for each financial year, which gives a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year.

In preparing these financial statements, the Trustees are required to;

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in the Charities SORP FRS102
- Make judgement and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03828538 (England and Wales)

Registered Charity number

1079952

Registered office

2 Drury Close
Bowthorpe
Norwich
NR5 9DD

Trustees

A M Goldsmith
D G Goldsmith
K A Lansdowne
G Willard
R H Willard
H C Wilson
R H Wilson

Company Secretaries

R H Willard
E H Lansdowne

ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Galloways Accounting
Atlas Chambers
33 West Street
Brighton
East Sussex
BN1 2RE

Bankers

Barclays Bank Plc
The Old Bank, High Street
Lewes
East Sussex
BN7 2JP

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

.....
R H Willard - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

Independent examiner's report to the trustees of Association for Reaching & Instructing Children in Africa ('the Company')

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Colin Young BA FCA

Galloways Accounting
Atlas Chambers
33 West Street
Brighton
East Sussex
BN1 2RE

Date:

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		<u>22,924</u>	<u>62,165</u>	<u>85,089</u>	<u>86,241</u>
EXPENDITURE ON					
Charitable activities					
Sponsorship		<u>21,764</u>	<u>66,009</u>	<u>87,773</u>	<u>83,735</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	11	<u>1,160</u> <u>(4,254)</u>	<u>(3,844)</u> <u>4,254</u>	<u>(2,684)</u> <u>-</u>	<u>2,506</u> <u>-</u>
Net movement in funds		<u>(3,094)</u>	<u>410</u>	<u>(2,684)</u>	<u>2,506</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>128,657</u>	<u>490</u>	<u>129,147</u>	<u>126,641</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>125,563</u></u>	<u><u>900</u></u>	<u><u>126,463</u></u>	<u><u>129,147</u></u>

The notes form part of these financial statements

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**BALANCE SHEET
31 AUGUST 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	9	133,976	-	133,976	135,893
CURRENT ASSETS					
Cash at bank		258	900	1,158	634
CREDITORS					
Amounts falling due within one year	10	(8,671)	-	(8,671)	(7,380)
NET CURRENT ASSETS		(8,413)	900	(7,513)	(6,746)
TOTAL ASSETS LESS CURRENT LIABILITIES		125,563	900	126,463	129,147
NET ASSETS		125,563	900	126,463	129,147
FUNDS	11				
Unrestricted funds				125,563	128,657
Restricted funds				900	490
TOTAL FUNDS				126,463	129,147

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

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

The trustees acknowledge their responsibilities for

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

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

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

.....
R H Willard - Trustee

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

1. STATUTORY INFORMATION

Association for Reaching & Instructing Children in Africa is a charitable company, limited by guarantee, registered in England and Wales. The address of the registered office is given in the charity information on page 2 of these financial statements. The nature of the charity's operations and principal activities are the advancement of the Christian religion and education of children in Kyjubira, Uganda, and to relieve such children from hardship, distress and illness.

The financial statements are presented in sterling (£).

2. 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.

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.

Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to expenditure on charitable activities on a basis consistent with use of the resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

Freehold property	- 5% on cost
Fixtures and fittings	- 33% on cost, 20% on cost and 15% on reducing balance

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

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.

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

2. ACCOUNTING POLICIES - continued

Donated services

The contribution of unpaid volunteers cannot be measured reliably. Therefore, the contribution is not included in the financial statements.

3. GRANTS PAYABLE

	2023	2022
	£	£
Sponsorship	53,719	49,776

The total grants paid to individuals during the year was as follows:

	2023	2022
	£	£
Sponsorship and Donations	53,719	49,776

4. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Sponsorship	30,214	3,840	34,054

Support costs, included in the above, are as follows:

	2023	2022
	Sponsorship £	Total activities £
Wages	11,600	10,800
Rates and water	480	-
Insurance	-	42
Light and heat	829	220
Telephone	598	554
Postage and stationery	3,404	3,626
Sundries	102	4,924
Travelling expenses	4,976	2,013
Bank charges	28	-
Subscriptions	328	279
Donations	230	-
Depreciation of tangible and heritage assets	7,639	7,478
Interest payable and similar charges	-	243
Independent examiner remuneration	3,840	3,780
	34,054	33,959

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

5. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Independent examiner fee	3,840	3,780
Depreciation - owned assets	7,639	7,478
	<u><u> </u></u>	<u><u> </u></u>

6. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

In the year ended 31 August 2023 there were expenses reimbursed to the company secretary totalling £88 (2022: £78).

7. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	11,600	10,800
	<u><u>11,600</u></u>	<u><u>10,800</u></u>

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

	2023	2022
	1	1
Administration	<u><u>1</u></u>	<u><u>1</u></u>

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	25,412	60,829	86,241
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE ON			
Charitable activities			
Sponsorship	16,175	67,560	83,735
	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)	9,237	(6,731)	2,506
Transfers between funds	(4,822)	4,822	-
	<u> </u>	<u> </u>	<u> </u>
Net movement in funds	4,415	(1,909)	2,506
	<u> </u>	<u> </u>	<u> </u>
RECONCILIATION OF FUNDS			
Total funds brought forward	124,242	2,399	126,641
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u><u>128,657</u></u>	<u><u>490</u></u>	<u><u>129,147</u></u>

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 September 2022	156,330	28,851	185,181
Additions	5,251	471	5,722
At 31 August 2023	161,581	29,322	190,903
DEPRECIATION			
At 1 September 2022	20,948	28,340	49,288
Charge for year	7,314	325	7,639
At 31 August 2023	28,262	28,665	56,927
NET BOOK VALUE			
At 31 August 2023	133,319	657	133,976
At 31 August 2022	135,382	511	135,893

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accruals and deferred income	8,671	7,380

11. MOVEMENT IN FUNDS

	At 1.9.22 £	Net movement in funds £	Transfers between funds £	At 31.8.23 £
Unrestricted funds				
General fund	128,657	1,160	(4,254)	125,563
Restricted funds				
Restricted fund projects	-	(4,254)	4,254	-
Restricted fund sponsorship	490	410	-	900
	490	(3,844)	4,254	900
TOTAL FUNDS	129,147	(2,684)	-	126,463

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	22,924	(21,764)	1,160
Restricted funds			
Restricted fund projects	3,060	(7,314)	(4,254)
Restricted fund sponsorship	59,105	(58,695)	410
	62,165	(66,009)	(3,844)
TOTAL FUNDS	85,089	(87,773)	(2,684)

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	Transfers between funds £	At 31.8.22 £
Unrestricted funds				
General fund	124,242	9,237	(4,822)	128,657
Restricted funds				
Restricted fund projects	2,399	(7,221)	4,822	-
Restricted fund sponsorship	-	490	-	490
	<u>2,399</u>	<u>(6,731)</u>	<u>4,822</u>	<u>490</u>
TOTAL FUNDS	<u>126,641</u>	<u>2,506</u>	<u>-</u>	<u>129,147</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	25,412	(16,175)	9,237
Restricted funds			
Restricted fund projects	-	(7,221)	(7,221)
Restricted fund sponsorship	60,829	(60,339)	490
	<u>60,829</u>	<u>(67,560)</u>	<u>(6,731)</u>
TOTAL FUNDS	<u>86,241</u>	<u>(83,735)</u>	<u>2,506</u>

The sponsorship fund represents monies given specifically to sponsor a student and the expenses associated with this.

The projects fund represents funds for building works.

The unrestricted fund is available for future use at the discretion of the trustees.

Transfers between funds

During the year, funds were transferred from the unrestricted reserves to make up the deficit on the restricted projects reserve.

12. RELATED PARTY DISCLOSURES

During the year, the charity received unconditional donations from trustees amounting to £6,800 (2022: £12,508).

During the year, the charity paid a salary to E H Lansdowne, a close family member of three of the trustees, of £11,600 (2022: £10,800)

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	27,850	37,295
Grants	7,000	-
Sponsorship	50,239	48,946
	<u>85,089</u>	<u>86,241</u>
Total incoming resources	85,089	86,241
EXPENDITURE		
Charitable activities		
Grants to individuals	53,719	49,776
Support costs		
Management		
Wages	11,600	10,800
Rates and water	480	-
Insurance	-	42
Light and heat	829	220
Telephone	598	554
Postage and stationery	3,404	3,626
Sundries	102	4,924
Travelling expenses	4,976	2,013
Bank charges	28	-
Subscriptions	328	279
Donations	230	-
Depreciation of tangible and heritage assets	7,639	7,478
Loan	-	243
	<u>30,214</u>	<u>30,179</u>
Governance costs		
Independent examiner remuneration	3,840	3,780
Total resources expended	87,773	83,735
Net (expenditure)/income	<u>(2,684)</u>	<u>2,506</u>

This page does not form part of the statutory financial statements

Galloways Accounting
Atlas Chambers
33 West Street
Brighton
East Sussex
BN1 2RE

Dear Sirs,

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charitable company's financial statements for the year ended 31 August 2023. These enquiries have included inspection of supporting documentation where appropriate. All representations are made to the best of our knowledge and belief.

General

- 1 We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.
- 2 We confirm that the charitable company qualifies as small in accordance with the conditions set out in chapter 1 of part 15 of the Companies Act 2006.
- 3 We confirm that the charitable company was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 31 August 2023 audited. We also confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in accordance with section 476 of the Companies Act 2006.
- 4 We have fulfilled our responsibilities as directors / trustees as set out in the terms of your engagement letter, under the Companies Act 2006 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
- 5 All the transactions undertaken by the charitable company have been properly reflected and recorded in the accounting records.
- 6 All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charitable company, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.
- 7 The financial statements are free of material misstatements, including omissions.
- 8 The effects of uncorrected misstatements are immaterial both individually and in total.
- 9 During the year, cash of £13,800.00 was withdrawn from the bank prior to going to Uganda to convert at a favourable exchange rate in Uganda. This cash was spent in Uganda on food for the school, help with staff wages and any other works that are required to be completed.
- 10 No complaints or safeguarding issues have occurred in the year to 31 August 2023.

Assets and liabilities

- 11 The charitable company has satisfactory title to all assets and there are no liens or encumbrances on the charitable company's assets, except for those that are disclosed in the notes to the financial statements.
- 12 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- 13 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

- 14 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- 15 We confirm that the estimated useful economic life of the freehold buildings has been revised from infinite to 20 years and that freehold buildings are now depreciated over 20 years.

Loans and arrangements

- 16 The charitable company has not granted any advances or credits to, or made guarantees on behalf of, directors other than those disclosed in the financial statements.

Legal claims

- 17 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Laws and regulations

- 18 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

- 19 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

- 20 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

- 21 We believe that the charitable company's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charitable company's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charitable company's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

- 22 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income. Grants are received in the term to which they relate and there were no outstanding amounts or amounts paid in advance at the year end. There were no clawbacks of grants after the year end.

Yours faithfully

.....
R Willard - Trustee

On behalf of the board of trustees

ASSOCIATION FOR REACHING AND INSTRUCTING CHILDREN IN AFRICA

England & Wales - Charity number 1079952

Accounts

REGISTERED COMPANY NUMBER: 03828538 (England and Wales)
REGISTERED CHARITY NUMBER: 1079952

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022
FOR
ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

Galloways Accounting
Atlas Chambers
33 West Street
Brighton
East Sussex
BN1 2RE

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

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FOR THE YEAR ENDED 31 AUGUST 2022**

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**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022**

The Trustees present their Annual Report for the year ending 31st August 2022 under the Charities Act 2011, together with the Accounts for the year, and confirm that the latter comply with the requirements of the Act and SORP 'Accounting and Reporting By Charities' (FRS102)

The Financial Statement has been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charities' governing document, The Charities Act 2011 and 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 published on 16th July 2014 (as amended by Update Bulletin 1 published on 2nd February 2016)

OBJECTIVES AND ACTIVITIES

In setting our objectives and providing services our trustees have given careful consideration to the Charity Commission's guidance on public benefit. Our objectives are:

- to advance the Christian religion amongst children in Africa;
- to advance the education of such children; and
- to relieve such children and the wider community who are in conditions of need, hardship, distress or illness.

ACHIEVEMENT AND PERFORMANCE

Review of Activities

The objectives of the charity have been achieved by Donations and the sponsorship of children in Uganda. Some of the good work done by the charity is made public on the charities website which can be found at www.africawithlove.co.uk

During the year the charity's objectives were met with the majority of funds going to Uganda for the betterment of the schools and children. Barnsley home was further extended and now has children staying in the new extension. The dinning room and kitchen are now completed. New staff housing has been built on the land.

FINANCIAL REVIEW

Reserves Policy

The trustees will endeavour to maintain sufficient general funds to cover the day to day management costs, whilst releasing the maximum possible sums to fund the sponsored children and projects, as and when required from the general funds available. At the year end, the charity held reserves of £129,147 (2020: £126,641).

The charity had incoming resources of £86,241 (2021: £85,492). During the year, £83,735 (2021: £88,358) was spent aiding children in Africa, helping to achieve the objectives of the charity with the majority of funds going to the betterment of the schools and children.

FUTURE DEVELOPMENTS

The Trustees will continue to visit Uganda to oversee further projects undertaken and the completion of Barnsley home and further work on the new Jajja George Health Centre and Boys home extension. The charity will continue to collect clothes, shoes, school uniforms and educational materials to take and ship to Uganda.

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity must have a board of Trustees of between 3 and 11 Trustees. we currently have 7 Trustees on the board. The current board meet regularly to administer the charity. Elizabeth Lansdowne has now been appointed as full time administrator and runs the day to day running of the office with the guidance and input of all Trustees.

The organisation is a charitable company limited by guarantee, incorporated on 19th August 1999 no. 03828538 and registered as a charity no. 1079952.

The administration of the charity is undertaken exclusively by Elizabeth Lansdowne.

Expenses for travel to Africa by Trustees, also including Elizabeth Lansdowne who has taken on further roles due to the health of George Willard and the result of Rosemary Willard now being a full time carer for George, such as any hotel accommodation or other travelling expenses in the UK on behalf of the charity is agreed by all Trustees.

TRUSTEES RESPONSIBILITIES

The Trustees (who are also the Directors for the purposes of company law) are responsible for preparing the Trustees Annual Report and the Financial Statement in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

Company Law requires the trustees to prepare financial statements for each financial year, which gives a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year.

In preparing these financial statements, the Trustees are required to;

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in the Charities SORP FRS102
- Make judgement and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03828538 (England and Wales)

Registered Charity number

1079952

Registered office

2 Drury Close
Bowthorpe
Norwich
NR5 9DD

Trustees

A M Goldsmith
D G Goldsmith
K A Lansdowne
G Willard
R H Willard
H C Wilson
R H Wilson

Company Secretaries

R H Willard
E H Lansdowne

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Galloways Accounting
Atlas Chambers
33 West Street
Brighton
East Sussex
BN1 2RE

Bankers

Barclays Bank Plc
The Old Bank, High Street
Lewes
East Sussex
BN7 2JP

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

.....
R H Willard - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

Independent examiner's report to the trustees of Association for Reaching & Instructing Children in Africa ('the Company')

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

Colin Young BA FCA

Galloways Accounting
Atlas Chambers
33 West Street
Brighton
East Sussex
BN1 2RE

Date:

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		<u>25,412</u>	<u>60,829</u>	<u>86,241</u>	<u>85,492</u>
EXPENDITURE ON					
Charitable activities					
Sponsorship		<u>16,175</u>	<u>67,560</u>	<u>83,735</u>	<u>88,358</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	12	<u>9,237</u> <u>(4,822)</u>	<u>(6,731)</u> <u>4,822</u>	<u>2,506</u> <u>-</u>	<u>(2,866)</u> <u>-</u>
Net movement in funds		<u>4,415</u>	<u>(1,909)</u>	<u>2,506</u>	<u>(2,866)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>124,242</u>	<u>2,399</u>	<u>126,641</u>	<u>129,507</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>128,657</u></u>	<u><u>490</u></u>	<u><u>129,147</u></u>	<u><u>126,641</u></u>

The notes form part of these financial statements

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**BALANCE SHEET
31 AUGUST 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	9	135,893	-	135,893	142,371
CURRENT ASSETS					
Cash at bank		144	490	634	782
CREDITORS					
Amounts falling due within one year	10	(7,380)	-	(7,380)	(16,512)
NET CURRENT ASSETS		(7,236)	490	(6,746)	(15,730)
TOTAL ASSETS LESS CURRENT LIABILITIES		128,657	490	129,147	126,641
NET ASSETS		128,657	490	129,147	126,641
FUNDS	12				
Unrestricted funds				128,657	124,242
Restricted funds				490	2,399
TOTAL FUNDS				129,147	126,641

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 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 and were signed on its behalf by:

.....
R H Willard - Trustee

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

1. STATUTORY INFORMATION

Association for Reaching & Instructing Children in Africa is a charitable company, limited by guarantee, registered in England and Wales. The address of the registered office is given in the charity information on page 2 of these financial statements. The nature of the charity's operations and principal activities are the advancement of the Christian religion and education of children in Kyjubira, Uganda, and to relieve such children from hardship, distress and illness.

2. 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.

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.

Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to expenditure on charitable activities on a basis consistent with use of the resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

Freehold property	- 5% on cost
Fixtures and fittings	- 33% on cost, 20% on cost and 15% on reducing balance

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

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.

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022**

2. ACCOUNTING POLICIES - continued

Donated services

The contribution of unpaid volunteers cannot be measured reliably. Therefore, the contribution is not included in the financial statements.

3. GRANTS PAYABLE

	2022	2021
	£	£
Sponsorship	49,776	57,412

The total grants paid to individuals during the year was as follows:

	2022	2021
	£	£
Sponsorship and Donations	49,776	57,412

4. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Sponsorship	30,179	3,780	33,959

Support costs, included in the above, are as follows:

	2022	2021
	Sponsorship £	Total activities £
Wages	10,800	10,000
Insurance	42	102
Light and heat	220	180
Telephone	554	471
Postage and stationery	3,626	5,951
Sundries	4,924	1,288
Computer expenses	-	85
Travelling expenses	2,013	-
Bank charges	-	16
Subscriptions	279	259
Depreciation of tangible and heritage assets	7,478	7,615
Interest payable and similar charges	243	995
Independent examiner remuneration	3,780	3,984
	33,959	30,946

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022**

5. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Independent examiner fee	3,780	3,984
Depreciation - owned assets	7,478	7,616
	<u><u> </u></u>	<u><u> </u></u>

6. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

In the year ended 31 August 2022 there were expenses paid by the company secretary totalling £78 (2021: £nil).

7. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	10,800	10,000
	<u><u>10,800</u></u>	<u><u>10,000</u></u>

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

	2022	2021
	1	1
Administration	<u><u>1</u></u>	<u><u>1</u></u>

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>24,134</u>	<u>61,358</u>	<u>85,492</u>
EXPENDITURE ON			
Charitable activities			
Sponsorship	<u>18,802</u>	<u>69,556</u>	<u>88,358</u>
NET INCOME/(EXPENDITURE)	5,332	(8,198)	(2,866)
Transfers between funds	<u>(1,447)</u>	<u>1,447</u>	<u>-</u>
Net movement in funds	3,885	(6,751)	(2,866)
RECONCILIATION OF FUNDS			
Total funds brought forward	120,357	9,150	129,507
TOTAL FUNDS CARRIED FORWARD	<u><u>124,242</u></u>	<u><u>2,399</u></u>	<u><u>126,641</u></u>

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022**

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 September 2021	155,330	28,851	184,181
Additions	1,000	-	1,000
At 31 August 2022	156,330	28,851	185,181
DEPRECIATION			
At 1 September 2021	13,727	28,083	41,810
Charge for year	7,221	257	7,478
At 31 August 2022	20,948	28,340	49,288
NET BOOK VALUE			
At 31 August 2022	135,382	511	135,893
At 31 August 2021	141,603	768	142,371

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other loans (see note 11)	-	10,752
Accruals and deferred income	7,380	5,760
	7,380	16,512

11. LOANS

An analysis of the maturity of loans is given below:

	2022 £	2021 £
Amounts falling due within one year on demand:		
Other loans	-	10,752

12. MOVEMENT IN FUNDS

	At 1.9.21 £	Net movement in funds £	Transfers between funds £	At 31.8.22 £
Unrestricted funds				
General fund	124,242	9,237	(4,822)	128,657
Restricted funds				
Restricted fund projects	2,399	(7,221)	4,822	-
Restricted fund sponsorship	-	490	-	490
	2,399	(6,731)	4,822	490
TOTAL FUNDS	126,641	2,506	-	129,147

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022**

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	25,412	(16,175)	9,237
Restricted funds			
Restricted fund projects	-	(7,221)	(7,221)
Restricted fund sponsorship	60,829	(60,339)	490
	<u>60,829</u>	<u>(67,560)</u>	<u>(6,731)</u>
TOTAL FUNDS	<u><u>86,241</u></u>	<u><u>(83,735)</u></u>	<u><u>2,506</u></u>

Comparatives for movement in funds

	At 1.9.20 £	Net movement in funds £	Transfers between funds £	At 31.8.21 £
Unrestricted funds				
General fund	120,357	5,332	(1,447)	124,242
Restricted funds				
Restricted fund projects	9,150	(6,751)	-	2,399
Restricted fund sponsorship	-	(1,447)	1,447	-
	<u>9,150</u>	<u>(8,198)</u>	<u>1,447</u>	<u>2,399</u>
TOTAL FUNDS	<u><u>129,507</u></u>	<u><u>(2,866)</u></u>	<u><u>-</u></u>	<u><u>126,641</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	24,134	(18,802)	5,332
Restricted funds			
Restricted fund projects	420	(7,171)	(6,751)
Restricted fund sponsorship	60,938	(62,385)	(1,447)
	<u>61,358</u>	<u>(69,556)</u>	<u>(8,198)</u>
TOTAL FUNDS	<u><u>85,492</u></u>	<u><u>(88,358)</u></u>	<u><u>(2,866)</u></u>

The sponsorship fund represents monies given specifically to sponsor a student and the expenses associated with this.

The projects fund represents funds for building works.

The unrestricted fund is available for future use at the discretion of the trustees.

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022**

12. MOVEMENT IN FUNDS - continued

Transfers between funds

During the year, funds were transferred from the unrestricted reserves to make up the deficit on the restricted sponsorship reserve.

13. RELATED PARTY DISCLOSURES

During the year, the charity received unconditional donations from trustees amounting to £12,508 (2021: £1,540).

During the year, the charity paid a salary to E H Lansdowne, a close family member of three of the trustees, of £10,800 (2021: £10,000)

At the year end, the charity owed the trustee, R H Willard, an amount of £nil (2021: £6,071). The loan was unsecured and repayable on demand. During the year, interest payable on the loan was £125 (2021: £489).

At the year end, the charity owed the trustee, G Willard, an amount of £nil (2021: £4,214). The loan was unsecured and repayable on demand. During the year, interest payable on the loan was £117 (2021: £506).

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	37,295	38,077
Sponsorship	48,946	47,415
	86,241	85,492
Total incoming resources	86,241	85,492
EXPENDITURE		
Charitable activities		
Grants to individuals	49,776	57,412
Support costs		
Management		
Wages	10,800	10,000
Insurance	42	102
Light and heat	220	180
Telephone	554	471
Postage and stationery	3,626	5,951
Sundries	4,924	1,288
Computer expenses	-	85
Travelling expenses	2,013	-
Bank charges	-	16
Subscriptions	279	259
Depreciation of tangible and heritage assets	7,478	7,615
Loan	243	995
	30,179	26,962
Governance costs		
Independent examiner remuneration	3,780	3,984
Total resources expended	83,735	88,358
Net income/(expenditure)	2,506	(2,866)

ASSOCIATION FOR REACHING AND INSTRUCTING CHILDREN IN AFRICA

England & Wales - Charity number 1079952

Accounts

REGISTERED COMPANY NUMBER: 03828538 (England and Wales)
REGISTERED CHARITY NUMBER: 1079952

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021
FOR
ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

Galloways Accounting
Atlas Chambers
33 West Street
Brighton
East Sussex
BN1 2RE

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

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**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

In setting our objectives and providing services our trustees have given careful consideration to the Charity Commission's guidance on public benefit. Our objectives are:

- to advance the Christian religion amongst children in Africa;
- to advance the education of such children; and
- to relieve such children who are in conditions of need, hardship, distress or illness.

The objectives of the charity have been achieved by the sponsorship of children in Uganda. The work done by the charity is made public on the charity's website, www.africawithlove.co.uk.

ACHIEVEMENT AND PERFORMANCE

We have grown as a school with many more children registered with us. We have more fully qualified teaching staff now due to government regulations and have also employed another 2 fully qualified nurses for the health centre. This year we will welcome candidates to take exams from our school.

Last year all students in High School and Primary Section passed their exams and we finished 6th in the Uganda rankings.

Things are moving slowly but well since we have returned to normal school terms again but we look forward to a brighter future.

FINANCIAL REVIEW

The charity had incoming resources of £85,492 (2020: £97,817). During the year, £88,358 (2020: £92,719) was spent aiding children in Africa, helping to achieve the objectives of the charity with the majority of funds going to the betterment of the schools and children.

The trustees will endeavour to maintain sufficient general funds to cover the day to day management costs, whilst releasing the maximum possible sums to fund the sponsored children and projects, as and when required from the general funds available. At the year end, the charity held reserves of £126,641 (2020: £129,507).

Reserves policy

The sponsorship fund represents monies given specifically to sponsor a student and the expenses associated with this. The projects fund represents funds for building works. The unrestricted fund is available for future use at the discretion of the trustees. The trustees aim to maintain the unrestricted reserve at a level to cover administrative costs of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee, incorporated on 19th August 1999 no. 03828538 and registered as a charity no. 1079952, and is governed by its Memorandum and Articles of Association dated 19th August 1999.

The charity must have a board of trustees of between three and eleven trustees. The current board meet regularly to administer the charity. E Lansdowne is the administrator and runs the day to day running of the office with the guidance and input of R and G Willard.

New trustees are appointed on the basis of nominations received from current board members. Considerations include eligibility, personal competence, specialist skills and availability. New trustees are inducted into the workings of the charity by the existing members of the board in the UK and by taking an active role whilst in Uganda. All trustees are required to provide a valid DBS record check and are given a copy of the trustees' code.

The trustees actively review the major risks which the charity faces on a regular basis. The trustees are involved in the day to day operations of the charity to such an extent that they are aware of maintaining certain levels of funding to ensure resources are available to continue operation. They have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
03828538 (England and Wales)

Registered Charity number
1079952

Registered office
2 Drury Close
Bowthorpe
Norwich
NR5 9DD

Trustees
A M Goldsmith
D G Goldsmith
K A Lansdowne
G Willard
R H Willard
H C Wilson
R H Wilson

Company Secretaries
R H Willard
E H Lansdowne

Independent Examiner
Galloways Accounting
Atlas Chambers
33 West Street
Brighton
East Sussex
BN1 2RE

Bankers
Barclays Bank Plc
The Old Bank, High Street
Lewes
East Sussex
BN7 2JP

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 25/05/2022 and signed on its behalf by:

R H Willard
R H Willard - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

Independent examiner's report to the trustees of Association for Reaching & Instructing Children in Africa ('the Company')

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



Colin Young BA FCA
Institute of Chartered Accountants in England and Wales
Galloways Accounting
Atlas Chambers
33 West Street
Brighton
East Sussex
BN1 2RE

Date: 26/5/2022

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		24,134	61,358	85,492	97,817
EXPENDITURE ON					
Charitable activities					
Sponsorship		18,802	69,556	88,358	92,719
NET INCOME/(EXPENDITURE)		5,332	(8,198)	(2,866)	5,098
Transfers between funds	13	(1,447)	1,447	-	-
Net movement in funds		3,885	(6,751)	(2,866)	5,098
RECONCILIATION OF FUNDS					
Total funds brought forward		120,357	9,150	129,507	124,409
TOTAL FUNDS CARRIED FORWARD		<u>124,242</u>	<u>2,399</u>	<u>126,641</u>	<u>129,507</u>

The notes form part of these financial statements

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**BALANCE SHEET
31 AUGUST 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	9	139,972	2,399	142,371	146,677
CURRENT ASSETS					
Debtors	10	-	-	-	1,682
Cash at bank		782	-	782	433
		782	-	782	2,115
CREDITORS					
Amounts falling due within one year	11	(16,512)	-	(16,512)	(19,285)
NET CURRENT ASSETS		(15,730)	-	(15,730)	(17,170)
TOTAL ASSETS LESS CURRENT LIABILITIES		124,242	2,399	126,641	129,507
NET ASSETS		124,242	2,399	126,641	129,507
FUNDS	13				
Unrestricted funds				124,242	120,357
Restricted funds				2,399	9,150
TOTAL FUNDS				126,641	129,507

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

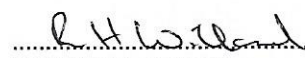
The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 25/05/2022 and were signed on its behalf by:


R H Willard - Trustee

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

1. STATUTORY INFORMATION

Association for Reaching & Instructing Children in Africa is a charitable company, limited by guarantee, registered in England and Wales. The address of the registered office is given in the charity information on page 2 of these financial statements. The nature of the charity's operations and principal activities are the advancement of the Christian religion and education of children in Kyjubira, Uganda, and to relieve such children from hardship, distress and illness.

2. 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.

Going concern

Due to the continued worldwide covid pandemic, it has been another hard year for the charity with a drop in donations and shop orders, but the charity's sponsors are once again providing for the children. The trustees hope to increase sponsorship in the coming months. The trustees are confident that the charity can continue as a going concern and the financial statements are prepared on this basis.

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.

Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to expenditure on charitable activities on a basis consistent with use of the resources.

Tangible fixed assets

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

Freehold property	- 5% on cost
Fixtures and fittings	- 33% on cost, 20% on cost and 15% on reducing balance

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

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.

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

2. ACCOUNTING POLICIES - continued

Fund accounting

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

Donated services

The contribution of unpaid volunteers cannot be measured reliably. Therefore, the contribution is not included in the financial statements.

3. GRANTS PAYABLE

	2021	2020
	£	£
Sponsorship	<u>57,412</u>	<u>59,630</u>

The total grants paid to individuals during the year was as follows:

	2021	2020
	£	£
Sponsorship and Donations	<u>57,412</u>	<u>59,630</u>

4. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Sponsorship	<u>26,962</u>	<u>3,984</u>	<u>30,946</u>

Support costs, included in the above, are as follows:

	2021	2020
	Sponsorship £	Total activities £
Wages	10,000	10,400
Insurance	102	94
Light and heat	180	200
Telephone	471	448
Postage and stationery	5,951	4,750
Advertising	-	110
Sundries	1,288	196
Motor expenses	-	300
Computer expenses	85	16
Travelling expenses	-	3,534
Bank charges	16	222
Subscriptions	259	260
Depreciation of tangible and heritage assets	7,615	7,167
Interest payable and similar charges	995	1,870
Independent examiner remuneration	<u>3,984</u>	<u>3,522</u>
	<u>30,946</u>	<u>33,089</u>

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

5. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Independent examiner fee	3,984	3,522
Depreciation - owned assets	<u>7,616</u>	<u>7,167</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

7. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	<u>10,000</u>	<u>10,400</u>
	<u>10,000</u>	<u>10,400</u>

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

	2021	2020
	<u>1</u>	<u>1</u>
Administration		

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	25,434	72,383	97,817
EXPENDITURE ON			
Charitable activities			
Sponsorship	13,363	79,356	92,719
NET INCOME/(EXPENDITURE)	12,071	(6,973)	5,098
Transfers between funds	<u>(14,608)</u>	<u>14,608</u>	<u>-</u>
Net movement in funds	(2,537)	7,635	5,098
RECONCILIATION OF FUNDS			
Total funds brought forward	122,894	1,515	124,409
TOTAL FUNDS CARRIED FORWARD	<u><u>120,357</u></u>	<u><u>9,150</u></u>	<u><u>129,507</u></u>

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 September 2020	152,270	28,601	180,871
Additions	3,060	250	3,310
At 31 August 2021	155,330	28,851	184,181
DEPRECIATION			
At 1 September 2020	6,555	27,639	34,194
Charge for year	7,172	444	7,616
At 31 August 2021	13,727	28,083	41,810
NET BOOK VALUE			
At 31 August 2021	141,603	768	142,371
At 31 August 2020	145,715	962	146,677

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	-	1,682

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other loans (see note 12)	10,752	14,957
Accruals and deferred income	5,760	4,328
	16,512	19,285

12. LOANS

An analysis of the maturity of loans is given below:

	2021 £	2020 £
Amounts falling due within one year on demand:		
Other loans	10,752	14,957

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

13. MOVEMENT IN FUNDS

	At 1.9.20 £	Net movement in funds £	Transfers between funds £	At 31.8.21 £
Unrestricted funds				
General fund	120,357	5,332	(1,447)	124,242
Restricted funds				
Restricted fund projects	9,150	(6,751)	-	2,399
Restricted fund sponsorship	-	(1,447)	1,447	-
	<u>9,150</u>	<u>(8,198)</u>	<u>1,447</u>	<u>2,399</u>
TOTAL FUNDS	<u>129,507</u>	<u>(2,866)</u>	<u>-</u>	<u>126,641</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	24,134	(18,802)	5,332
Restricted funds			
Restricted fund projects	420	(7,171)	(6,751)
Restricted fund sponsorship	60,938	(62,385)	(1,447)
	<u>61,358</u>	<u>(69,556)</u>	<u>(8,198)</u>
TOTAL FUNDS	<u>85,492</u>	<u>(88,358)</u>	<u>(2,866)</u>

Comparatives for movement in funds

	At 1.9.19 £	Net movement in funds £	Transfers between funds £	At 31.8.20 £
Unrestricted funds				
General fund	122,894	12,071	(14,608)	120,357
Restricted funds				
Restricted fund projects	1,515	7,635	-	9,150
Restricted fund sponsorship	-	(14,608)	14,608	-
	<u>1,515</u>	<u>(6,973)</u>	<u>14,608</u>	<u>9,150</u>
TOTAL FUNDS	<u>124,409</u>	<u>5,098</u>	<u>-</u>	<u>129,507</u>

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

13. 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	25,434	(13,363)	12,071
Restricted funds			
Restricted fund projects	14,400	(6,765)	7,635
Restricted fund sponsorship	<u>57,983</u>	<u>(72,591)</u>	<u>(14,608)</u>
	<u>72,383</u>	<u>(79,356)</u>	<u>(6,973)</u>
TOTAL FUNDS	<u>97,817</u>	<u>(92,719)</u>	<u>5,098</u>

The sponsorship fund represents monies given specifically to sponsor a student and the expenses associated with this.

The projects fund represents funds for building works.

The unrestricted fund is available for future use at the discretion of the trustees.

Transfers between funds

During the year, funds were transferred from the unrestricted reserves to make up the deficit on the restricted sponsorship reserve.

14. RELATED PARTY DISCLOSURES

During the year, the charity received unconditional donations from trustees amounting to £1,540 (2020: £7,450).

During the year, the charity paid a salary to E H Lansdowne, a close family member of three of the trustees, of £10,000 (2020: £10,400)

At the year end, the charity owed the trustee, R H Willard, an amount of £6,071 (2020: £8,369). The loan was unsecured and repayable on demand. During the year, interest payable on the loan was £489 (2020: £1,016).

At the year end, the charity owed the trustee, G Willard, an amount of £4,214 (2020: £6,588). The loan was unsecured and repayable on demand. During the year, interest payable on the loan was £506 (2020: £854).

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	38,077	49,939
Sponsorship	<u>47,415</u>	<u>47,878</u>
	<u>85,492</u>	<u>97,817</u>
Total incoming resources	85,492	97,817
EXPENDITURE		
Charitable activities		
Grants to individuals	57,412	59,630
Support costs		
Management		
Wages	10,000	10,400
Insurance	102	94
Light and heat	180	200
Telephone	471	448
Postage and stationery	5,951	4,750
Advertising	-	110
Sundries	1,288	196
Motor expenses	-	300
Computer expenses	85	16
Travelling expenses	-	3,534
Bank charges	16	222
Subscriptions	259	260
Depreciation of tangible and heritage assets	7,615	7,167
Loan	<u>995</u>	<u>1,870</u>
	26,962	29,567
Governance costs		
Independent examiner remuneration	<u>3,984</u>	<u>3,522</u>
Total resources expended	<u>88,358</u>	<u>92,719</u>
Net (expenditure)/income	<u>(2,866)</u>	<u>5,098</u>

ASSOCIATION FOR REACHING AND INSTRUCTING CHILDREN IN AFRICA

England & Wales - Charity number 1079952

Accounts

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 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 August 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

In setting our objectives and providing services our trustees have given careful consideration to the Charity Commission's guidance on public benefit. Our objectives are:

- to advance the Christian religion amongst children in Africa;
- to advance the education of such children; and
- to relieve such children who are in conditions of need, hardship, distress or illness.

The objectives of the charity have been achieved by the sponsorship of children in Uganda. The work done by the charity is made public on the charity's website, www.africawithlove.co.uk.

ACHIEVEMENT AND PERFORMANCE

As a school we have advanced and have now been given status as an exam centre for primary and high school exams. During the lockdown, we had about 10 staff who stayed in the school to look after things and during this time the whole place was cleaned thoroughly and a big achievement was to plant fruit and vegetables to help sustain and add to our high food needs. We were understandably slow with donations during the year of the lockdown but we feel happy we have come through with the village still working well and that all children and staff are back to full time education.

FINANCIAL REVIEW

The charity had incoming resources of £97,818(2019: £102,503). During the year, £92,719 (2019: £92,212) was spent aiding children in Africa, helping to achieve the objectives of the charity with the majority of funds going to the betterment of the schools and children.

The trustees will endeavour to maintain sufficient general funds to cover the day to day management costs, whilst releasing the maximum possible sums to fund the sponsored children and projects, as and when required from the general funds available. At the year end, the charity held reserves of £131,022 (2019: £124,409).

Reserves policy

The sponsorship fund represents monies given specifically to sponsor a student and the expenses associated with this. The projects fund represents funds for building works. The unrestricted fund is available for future use at the discretion of the trustees. The trustees aim to maintain the unrestricted reserve at a level to cover administrative costs of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee, incorporated on 19th August 1999 no. 03828538 and registered as a charity no. 1079952, and is governed by its Memorandum and Articles of Association dated 19th August 1999.

The charity must have a board of trustees of between three and eleven trustees. The current board meet regularly to administer the charity. E Lansdowne is the administrator and runs the day to day running of the office with the guidance and input of R and G Willard.

New trustees are appointed on the basis of nominations received from current board members. Considerations include eligibility, personal competence, specialist skills and availability. New trustees are inducted into the workings of the charity by the existing members of the board in the UK and by taking an active role whilst in Uganda. All trustees are required to provide a valid DBS record check and are given a copy of the trustees' code.

The trustees actively review the major risks which the charity faces on a regular basis. The trustees are involved in the day to day operations of the charity to such an extent that they are aware of maintaining certain levels of funding to ensure resources are available to continue operation. They have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
03828538 (England and Wales)