

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

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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