

ACT 4 AFRICA

England & Wales · Charity number 1092074

Details

Status	Registered
Legal form	Charitable company
Company number	04276635
Registered	2002-05-17
Register	View on the Charity Commission register

Contact

Address	Office 64 182-184 High Street North East Ham London E6 2JA
Phone	07990336364
Email	admin@act4africa.org
Website	www.act4africa.org

Activities

Objects: THE ADVANCEMENT OF EDUCATION IN THE DEVELOPMENT AND DELIVERY OF TEACHING CHRISTIAN FAITH PROGRAMMES WHOSE PURPOSE IS TO PROMOTE HIV / AIDS AWARENESS IN AFRICA, AND IN SUCH OTHER PARTS OF THE WORLD AS THE DIRECTORS OF THE CHARITY (HEREIN CALLED "THE TRUSTEES") MAY FROM TIME TO TIME THINK FIT, AND THROUGH THE MEDIUM OF THE PERFORMING ARTS AND SPORT, AND TO FULFIL SUCH OTHER PURPOSES THAT ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY

Activities: Act4Africa delivers grassroots poverty reduction programmes focusing on the health, education and livelihoods of disadvantaged communities in East Africa. Projects are delivered through local implementation partners who are nationally registered NGOs with whom formal Memorandums of Understanding are in place.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** UGANDA AND OTHER PARTS OF THE WORLD
- Uganda

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£87,676	£72,663	-	-
2024-03-31	£78,760	£83,492	-	-
2023-03-31	£95,425	£130,349	-	-
2022-03-31	£126,938	£120,091	-	-
2021-03-31	£100,115	£67,798	-	-

Trustees

Name	Role	Appointed
Sue Underwood	Chair	2020-04-30
Barbara Blaber		2022-02-01
Charis Baker		2014-09-01
Dr Lucy Coates		2020-04-30
Grace Boshoff		2018-12-31
Martin Smedley		2020-03-04
Stephanie Higgins		2020-04-30
sarah istephan		2022-11-10

Accounts



ANNUAL REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

CHARITY NO: 1092074

COMPANY NO: 04276635

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ACT 4 AFRICA REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2025

The Directors have pleasure in submitting the Report and Accounts for the year. The period covered by this report is 1 April 2024 to 31 March 2025

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's 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 October 2019

Mission and Vision

Act4Africa seeks to address inequality in Africa through our HEAL Strategy (Health, Education, Agriculture, and Livelihoods) with a particular emphasis on gender justice.

Our vision is to build confidence and capability amongst the most vulnerable women and girls, changing lives for good.

Our mission is to listen to our communities, providing care and holistic education to transform the lives of vulnerable women and girls, giving them a better future. We work to change attitudes, transform communities, and save lives through providing education, health services, and training and support in life-skills and vocational skills. At the heart of all we do is gender equality and its revolutionary impact on both individuals and wider societal development and growth.

Girls are the most powerful force of positive change on the planet. Unleashing their potential is critical to ending global poverty and accelerating progress on some of the toughest challenges of our time. Using a holistic approach, we deliver a programme of youth friendly services which prioritises the needs of women and girls. The Trustees consider that this focused approach offers the best long-term method of changing attitudes, transforming communities, and tackling poverty in Africa.

Governance

The policy and operating decisions of the Charity rest with the Trustees who meet regularly to monitor the activities of the Company.

Our way of working

The activities currently conducted by the Charity are, wherever feasible, undertaken with local partners. Work carried out by the partner organisations is covered by partnership agreements and is especially useful where the Charity has no established infrastructure for managing staff and operations, or where it provides a more economical approach than using its own staff. Using partner organisations and our own local staff helps utilise local knowledge effectively in our programmes. Our approach to deciding on what work needs to be funded and how it is monitored is the same. Wherever possible, needs are identified by the local community, advice is sought from our indigenous field officers, or, failing this, from independent assessors on the potential value of projects to be funded. This ensures that programme delivery will be in accordance with the best practice and Act4Africa's own high standards. The Charity has found from experience that this approach delivers maximum value to beneficiary groups.

Activities and Achievements

The Trustees have complied with their duty under Section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in February 2014.

Health, Education, Agriculture and Livelihoods (HEAL) Services

During this year the Charity continued to develop its work at Kathy's Centre, a multi-functional community health and education centre located in the rural district of Mayuge, Southeastern Uganda. This Centre provides a community hub for early years education, health education, vocational training and agricultural training. In particular, over the last year it has offered assistance under each HEAL component as detailed below.

Health

A variety of health-related initiatives have been provided by the Act4Africa Uganda team, either on site at Kathy's Centre or in the local community.

EYE UNIVERSAL SRH Project: EYE Universal SRHR Project – Youth Empowerment and Impact

As the EYE Universal SRHR Project which is funded by CARE International in Uganda with support from the Norwegian government, approaches its conclusion this December 2025, it has made significant strides in empowering young people and improving their sexual and reproductive health awareness and services. Through 112 Youth Savings and Loans Associations (YSLA), youths have saved money, accessed loans, and started small businesses, boosting their economic independence. Nearly 400 youths began income-generating activities, with over UGX 44 million accessed in loans to support health needs and business ventures.

The project reached over 10,000 pupils with education on sexuality, body changes, and life skills, while health talks and age-appropriate SRH materials were provided in multiple schools. Girls have grown more confident, asking important questions about menstruation, reporting sexual harassment, and resisting early marriage pressures. Parents have also become active in supporting girls to stay in school.

Additionally, 100 senior teachers were trained to deliver SRH information through school health clubs, and 50 health clubs were established as safe spaces for learning and discussion. More than 2,000 young people received training in making reusable sanitary pads, improving menstrual hygiene and school attendance. Vocational skills training in areas such as hairdressing and baking has further enhanced youths' opportunities for economic independence. 100 senior women and men teachers were equipped with Adolescent Sexual and Reproductive Health and Rights (ASRHR) information. This training enabled them to share age appropriate SRH information with students in school health clubs.

Health Clubs:

We formed 50 health clubs as platforms for sharing SRHR knowledge, fostering a supportive environment for learning and discussion.

Menstrual Hygiene:

Over 2,000 young people were trained in making reusable sanitary pads, significantly improving menstrual hygiene and helping to keep young girls in school.

Student Empowerment:

Over 10,000 students were equipped with ASRHR information and life skills, empowering them to make informed decisions about their bodies.

Vocational Skills Training:

26 youths were equipped with cottage skills such as hairdressing, baking, cookery (including snacks like samosa, bagiya, chapatti, daddies), and making bar soap, enhancing their employability and economic independence.

Impact:

The impact of this programme has been transformative. By forming youth associations and health clubs, and providing vocational and ASRHR training, we have seen substantial improvements in the lives of our beneficiaries. Young people now have better access to SRH services and information, are more economically empowered, and are better equipped to manage their menstrual hygiene and overall health. This comprehensive approach has contributed significantly to reducing maternal deaths and unintended teenage pregnancies in the communities we serve.

HEALTHY BEGINNINGS Project (Funded by Souter Trust)**Project Aim: Promote Maternal and Infant Health in Mayuge District, Uganda.**

Targeting rural Mayuge, where limited access to nutrition, antenatal care, and health education contributes to high maternal and infant mortality.

Project goal: Improve maternal and infant health through education, nutrition support, and community-led interventions.

Key Activities

- Inception meeting with district, subcounty, and local council leaders to introduce the project, secure support, and gather input.
- Identification of 5 Community Health Volunteers in collaboration with Village Health Teams.
- Two-day Maternal, newborn and child health training for project staff and volunteers covering maternal care, newborn care, nutrition, family planning, and prevention of maternal deaths.

Major Achievements

- Increased visibility of Act4Africa's work and secured commitments from the District Health Officer, Chief Administrative Officer, and other leaders.
- Onboarded 5 trained community health volunteers to deliver maternal and infant health education.
- Strengthened team capacity to address antenatal attendance, safe deliveries, newborn care, nutrition (including exclusive breastfeeding), and family planning.
- Weekly training sessions are held at Kathy's Centre, where 50 mothers receive education and support focused on maternal health. These sessions aim to improve their knowledge of pregnancy care, childbirth, and newborn wellbeing, empowering them to make informed decisions for themselves and their families.
- Gathered strategic insights, including the importance of engaging men in maternal health and collaborating with health facility leadership to improve service delivery.

Impact Outlook

The project team and volunteers are now better equipped to deliver accurate, practical, and culturally relevant health education. Well-placed to influence positive maternal and infant health outcomes in the target community.

SHE LEADS PROGRAMME

The programme supports girls and young women aged 10 to 24 by teaching them practical skills, offering business support, mentorship, leadership training, and health education. The programme focuses on girls who are out of school and uses group discussions, drama, and other activities to help them build confidence, think critically, and understand their rights.

Since starting in October, the project has helped the girls come together, become more open, and develop a better sense of who they are. Many participants have gained important life skills that have helped them make better decisions, including about delaying early pregnancies and using family planning methods.

The project has also provided a safe place for girls to share their experiences and heal from difficult pasts. For example, Gift, who faced emotional abuse as a child, is learning to value herself, and Sumaya, who endured severe hardships, has regained hope and is focused on building a better future for herself and her children.

The project has created a safe space for vulnerable girls to heal and grow, illustrated by stories like Gift, who overcame childhood emotional abuse to build self-worth, and Sumaya, who survived multiple traumas and regained confidence and vision for her future. These transformations highlight the project's impact on helping young women overcome adversity and take control of their lives.

Education

Kindergarten:

Kathy's Kindergarten offers quality and affordable education in Mayuge, following the Ugandan Early Childhood Development curriculum while incorporating positive learning experiences based on best practices from UK Early Years teaching and learning, with an emphasis on "learning through play". Our kindergarten now has a total enrolment of 70 pupils, with 29 in the baby class (ages 3-4), 26 in the middle class (ages 4-5), and 15 in the top class (ages 5-6). We are grateful to all our donors who provide regular support to the kindergarten.

To promote quality education and support professional growth, our teachers participated in a one-day training facilitated by Possible Education Services, a consultancy specialising in pre and primary education. Following a brief needs assessment to identify challenging learning areas, the training focused primarily on writing, reading, and strategies for managing slow learners. By the end of the session, teachers had gained improved skills in these areas and are now better equipped to support students facing difficulties.

We remain committed to providing a safe and enriching environment for our children and are dedicated to the ongoing professional growth of our staff to ensure the highest quality of education.

Agriculture and Livelihoods

Provision of Food Security

Under the guidance of Peter Booth, over the last year Act4Africa's Grains for Growth programme has equipped 35 smallholder farmers—primarily relatives of adolescent mothers involved in other initiatives—with essential skills in grain harvesting and storage. By strengthening food security and increasing household income, the programme's impact reaches far beyond its direct participants. Each farmer supports a family of 5 to 10 members, amplifying the benefits across entire communities.

Farmers received essential farm inputs, including seeds, fertilizers, pesticides, and sprayers, and participated in seven demonstration gardens led by an expert to model correct agricultural techniques. Ongoing supervision and monitoring have contributed to a 78% increase in harvest yields, highlighting the effectiveness of applying good practices.

As a result, 80% of these farmers have been able to support local school feeding programmes, ensuring children remain in school without being sent home due to lack of food. One beneficiary, Ibrahim, shared that his harvest increased from 100kg to 400kg, allowing him to feed his grandchildren during holidays and store enough grain for his household.

External Factors Affecting Achievement

The Charity is operating in a difficult context where declining regular support poses significant barriers. These challenges limit our ability to maintain safe access to communities and delay the development of essential infrastructure and sustainable programmes. As a result, our efforts to promote gender equality, equip vulnerable groups with necessary life skills, and address the impact of HIV/AIDS face ongoing setbacks.

Furthermore, funding has become increasingly constrained, particularly in light of recent U.S. executive orders that have intensified competition among NGOs for a shrinking pool of resources. This reality calls for innovative approaches to sustainable funding. For example, exploring the potential of utilizing farm land at Kathy's Centre could provide new opportunities to generate income and support programme activities.

The current shortage of office space presents ongoing challenges. Our existing facility can no longer accommodate both staff and the growing number of learners, which now exceeds the original target of 45. To address this, we are actively seeking funding opportunities to expand our capacity and create a more supportive environment for everyone involved.

Fundraising, Voluntary help and Gifts in kind

The trustees extend their heartfelt gratitude to the numerous volunteers who have contributed through fundraising, participating on our behalf and assisting with short term projects. Special recognition to Lily Newman, Peter Booth, Susie Orford-Woolley, Sue Underwood, Sarah Istephan and friends, Michelle Menice, Kate Durr, Mike Day, Abbey Doncaster and Barbara Blaber for their exceptional efforts. We also are deeply thankful to The Michael Bishop Foundation, Soroptimist International of Manchester, Essex Community (Manek Foundation) and Souter Trust for their invaluable support of our programmes.

Financial Review

During the period, the Charity raised £87676 (2024: £78760) from the general public and other agencies to carry out the programmes mentioned above. £72663 (2024: £83492) of this income was expended during the period; the unrestricted balance of £24147 is reflected in our reserves.

As shown in the Statement of Financial Activities, the Charity holds £25343 (2024: £10330) which will be used to continue current projects. Fundraising activities have been continuously undertaken to encourage donations and grants.

Reserves Policy

Act4Africa Reserves Policy is to maintain sufficient level of reserves to enable operating activities to be maintained, taking account of potential risks and contingencies that may arise from time to time. The policy is reviewed annually by the Trustees. Excluded from the Reserves Policy is income associated with Endowment Funds and Donor Restricted Funds (Earmarked Income).

In order to make a judgment on the amount of reserves the Trustees consider the risks in respect of unrestricted income and where appropriate restricted income (where funds can only be realised by disposing of a fixed asset) and expenditure. Also taken into consideration are any external identified potential major risks to income and expenditure during the year under consideration. Act4Africa aims to hold in reserve approximately six months operating capital, to provide financial stability and the means for the development of our principal activities.

Reserves will be used to support cash flow shortfalls and to provide against loss of core grants from both Corporate and Trust funding bodies.

Plans for the future

To ensure the charity's long-term stability and growth, a strategic transition of responsibilities in governance, communications, and programme strategy is being implemented between the Act4Africa UK executive and Act4Africa Ugandan staff. The goal is for Act4Africa Uganda to become fully locally led, with Act4Africa UK continuing to provide support in governance, fundraising, and resource mobilization. During this transition, Act4Africa UK will focus on building local capacity through staff training, expanding the team with additional positions, and strengthening governance structures at the local level.

Most of the current programmes listed above will continue and will be strengthened with additional resources and long-term strategic planning will take place with contribution from beneficiaries, local and international staff, the board of trustees, local officials, subject matter experts and other stakeholders.

The Grow A Girl programme, in its current form discontinued in 2024 after the cohort completed their secondary education to Senior 6 and have been provided with bursaries for further education or to establish small businesses, as described above.

To support our growing programmes, we need a new building at Kathy's Centre for training rooms, staff offices, and a play area for the kindergarten. Like the "Wheels for Change" bus project, which ensures children travel safely and happily, this new space will provide a welcoming environment where children can develop important skills and enjoy their time.

Act4Africa UK will continue to strengthen and improve fundraising activities to increase income and build reserves through our UK-based staff and volunteers. Our key aims are: continuous improvement in our stewardship of individual donors, accessing greater levels of funding from trusts and foundations, and building relationships with corporate donors.

Risk Statement

The Trustees have reviewed the risks to which a small Charity operating with a small number of employees in an area of political, social and economic volatility is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

Company information

Directors/Trustees

Charis Baker
 Dr Lucy Coates
 Grace Boshoff
 Stephanie Higgins
 Susie Offord-Woolley
 Sue Underwood
 Martin Smedley
 Barbara Blaber
 Chandre Grobler – Resigned 14/09/24
 Sarah Istephan
 Alice Williams – Resigned 13/07/24

Company Secretary

Barbara Blaber

Governing document

Memorandum and Articles of Association

Company registration number

04276635

Charity registration number

1092074

Registered office

Office 64
 182-184 High Street North
 East Ham
 London
 E6 2JA

Independent examiner

Stephen Hendy
 Data Developments

Bankers

Barclays Bank Plc

Directors' responsibilities

Charity law requires us as Directors to prepare financial statements for each accounting year which give a true and fair view of the state of the company and of its income and expenditure.

We are required to:

1. Select suitable accounting policies and apply them consistently
2. Make judgements and estimates that are reasonable and prudent
3. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts
4. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business

We are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the Companies Act 2006.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the directors on 8th November 2025 and signed on their behalf by:



.....
Ms Sue Underwood (Chair of Trustees)

ACT 4 AFRICA

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ACT 4 AFRICA

I report on the accounts of the charitable company for the year ended 31 March 2025 which are set out on pages 10 to 16.

Respective Responsibilities of Trustees and Examiner

The church's trustees are responsible for the preparation of the accounts. The church's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under section 145 of the 2011 Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145 (5) (b) of the 2011 Act); and
- To state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all of the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements
 - To keep accounting records in accordance with section 130 of the 2011 Act; and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met:
2. or to which, in my opinion, attention should have been drawn in order to enable a proper understanding of the accounts to be reached



Stephen Hendy

Data Developments, First Floor, Chubb Buildings, Fryer Street, Wolverhampton, West Midlands WV1 1HT

COMBINED STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds 2025 £	Designated Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Income and Endowments from:						
Donations and legacies		24074	33510	8000	65584	59699
Charitable activities		8473	13382	-	21855	18966
Other trading activities		-	-	-	-	-
Other		237	-	-	237	95
Total income and endowments		32784	46892	8000	87676	78760
Expenditure on:						
Raising funds		3022	-	21	3043	5101
Charitable activities:						
Direct charitable costs	1	1670	39160	2586	43416	50536
Support and administration	1	26204	-	-	26204	27855
Total expenditure		30896	39160	2607	72663	83492
Net income/(expenditure)		1888	7732	5393	15013	(4732)
Transfers between funds		7290	(6090)	(1200)	-	-
Net movements in in funds		9178	1642	4193	15013	(4732)
Reconciliation of funds						
Total funds brought forward at 1 April 2024		14969	(10439)	5800	10330	15063
Total funds carried forward at 31 March 2025		24147	(8797)	9993	25343	10330

All income and expenditure derive from continuing activities.

The notes on pages 15 to 17 form part of these financial statements.

ACT 4 AFRICA
BALANCE SHEET AS AT 31 MARCH 2025

	Note	£	2025 £	£	2024 £
Fixed assets					
Tangible assets	3		-		-
Current assets					
Debtors	4		-		-
Cash at bank and hand			25343		10330
			<u>25343</u>		<u>10330</u>
Creditors					
Amounts falling due within one year	5		-		-
			<u>-</u>		<u>-</u>
Net Assets			<u>25343</u>		<u>10330</u>
Charity Funds:					
Unrestricted funds					
General Fund	6	24146		14969	
Designated	6	(8796)		(10439)	
		<u>15350</u>		<u>4530</u>	
Restricted funds			<u>9993</u>		<u>5800</u>
Total charity funds			<u>25343</u>		<u>10330</u>

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved and authorised for issue by the Board on 8th November 2025.

Signed on behalf of the board of trustees.



Ms S Underwood, Trustee

Company number: 04276635 Charity number: 1092074

The notes on pages 15 to 17 form part of these financial statements.

General information and basis of preparation

Act 4 Africa is charitable company. The address of the registered office is given in the charity information on page 7 of these financial statements. Each member of the company commits to contribute if the charity is wound up an amount of £10.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income recognition

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Donations and grants receivable are credited to the Statement of Financial Activities as they become receivable.

Where funds are received for a specific purpose as defined by the donor, these are credited to a restricted fund, and are matched against expenditure incurred with the purpose specified.

Grants receivable

Grants received in respect of expenditure charged to the Statement of Financial Activities during the year, have been included within the Statement of Financial Activities.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments

to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

ACT 4 AFRICA

ACCOUNTING POLICIES FOR THE PERIOD ENDED 31 MARCH 2025 continued

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation.

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset over its expected useful life, as follows:-

UK equipment	3-7 years
Overseas equipment and lease	2-3 years

Debtors and creditors

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Foreign currency

Foreign currency transactions are initially recognised by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Monetary assets and liabilities denominated in a foreign currency at the balance sheet date are translated using the closing rate.

Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 2025 £	Total 2024 £
1 Charitable activities					
Direct charitable costs					
Direct charitable costs	507	339	-	846	2240
Local teams	1163	38821	2586	42570	48296
	<u>1670</u>	<u>39160</u>	<u>2586</u>	<u>43416</u>	<u>50536</u>
Support costs & administration					
Postage, printing, minor equipment	511	-	-	511	870
Training and development	69	-	-	69	-
Salaries	20880	-	-	20880	23133
Website and communication	1923	-	-	1923	975
Office costs	-	-	-	-	-
Support and administration	650	-	-	650	601
Sundry costs	2170	-	-	2170	2276
Independent examination and accountancy fees	-	-	-	-	-
	<u>26204</u>	<u>-</u>	<u>-</u>	<u>26204</u>	<u>27855</u>

2 Staff & Trustees

During the year, the charity had two part time employed members of staff. Other activities were carried out by consultants and volunteers. No staff received salaries at a rate of more than £60,000 per annum.

No remuneration was paid to any Trustee during the year nor to any person connected to them.

The Charity considers its key management personnel to comprise of the Board of Trustees who received no remuneration or benefits.

3 Tangible fixed assets

Act4Africa UK holds no tangible fixed assets.

4 Debtors and prepayments

Prepayments and accrued income
Other debtors

5 Creditors: liabilities falling due within one year

Accruals

6 Analysis of assets between funds

	Opening Balance £	Incoming Resources £	Outgoing in the year £	Transfers in the year £	Closing balance £
Restricted funds					
Souter 2025 Maternal Health	-	8000	-	(1200)	6800
Worshipful Company of Marketors	5800	-	(2607)	-	3193
	5800	8000	(2607)	(1200)	9993
Designated funds					
Strong Mothers Programme (She Leads)	1444	4095	(499)	6305	11345
Global Giving Girl Fund	5589	-	(170)	(5420)	-
Kasese Property Sale 2	10506	-	-	(10506)	-
Grains for Growth	3320	325	(1595)	(49)	2002
WASH – Water Sanitation & Hygiene	1378	-	-	(1378)	-
Kathys Centre Jinja	(39253)	1900	(15698)	18993	(34058)
Kathys Fund	-	22152	(10879)	(11273)	-
The Michael Bishop Foundation	6577	10000	(8593)	(1500)	6484
Essex Community Manek Foundation	-	8420	(1727)	(1263)	5430
	(10439)	46893	(39160)	(6090)	(8796)
Unrestricted fund					
General fund	14969	32784	(30896)	7290	24147
	14969	32784	(30896)	7290	24147

The assets and liabilities represented by the various funds as follows:

	Fixed assets	Current assets	Current liabilities	TOTAL
Restricted funds	-	9993	-	9993
Designated funds	-	(8796)	-	(8796)
General funds	-	24147	-	24147
	-	25343	-	25343

7 Related party transactions

There are no related party transactions during the period (2025: £ nil).

Accounts



ANNUAL REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

CHARITY NO: 1092074

COMPANY NO: 04276635

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The Directors have pleasure in submitting the Report and Accounts for the year. The period covered by this report is 1 April 2023 to 31 March 2024

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's 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 October 2019

Mission and Vision

Act4Africa seeks to address inequality in Africa through our HEAL Strategy (Health, Education, Agriculture, and Livelihoods) with a particular emphasis on gender justice.

Our vision is to build confidence and capability amongst the most vulnerable women and girls, changing lives for good.

Our mission is to listen to our communities, providing care and holistic education to transform the lives of vulnerable women and girls, giving them a better future. We work to change attitudes, transform communities, and save lives through providing education, health services, and training and support in life-skills and vocational skills. At the heart of all we do is gender equality and its revolutionary impact on both individuals and wider societal development and growth.

Girls are the most powerful force of positive change on the planet. Unleashing their potential is critical to ending global poverty and accelerating progress on some of the toughest challenges of our time. Using a holistic approach, we deliver a programme of youth friendly services which prioritises the needs of women and girls. The Trustees consider that this focused approach offers the best long-term method of changing attitudes, transforming communities, and tackling poverty in Africa.

Governance

The policy and operating decisions of the Charity rest with the Trustees who meet regularly to monitor the activities of the Company.

Our way of working

The activities currently conducted by the Charity are, wherever feasible, undertaken with local partners. Work carried out by the partner organisations is covered by partnership agreements and is especially useful where the Charity has no established infrastructure for managing staff and operations, or where it provides a more economical approach than using its own staff. Using partner organisations and our own local staff helps utilise local knowledge effectively in our programmes. Our approach to deciding on what work needs to be funded and how it is monitored is the same. Wherever possible, needs are identified by the local community, advice is sought from our indigenous field officers, or, failing this, from independent assessors on the potential value of projects to be funded. This ensures that programme delivery will be in accordance with the best practice and Act4Africa's own high standards. The Charity has found from experience that this approach delivers maximum value to beneficiary groups.

Activities and Achievements

The Trustees have complied with their duty under Section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in February 2014.

Health, Education, Agriculture and Livelihoods (HEAL) Services

During this year the Charity continued to develop its work at Kathy's Centre, a multi-functional community health and education centre located in the rural district of Mayuge, Southeastern Uganda. This Centre provides a community hub for early years education, health education, vocational training and agricultural training. In particular, over the last year it has offered assistance under each HEAL component as detailed below.

Health

A variety of health-related initiatives have been provided by the Act4Africa Uganda team, either on site at Kathy's Centre or in the local community.

EYE UNIVERSAL SRH Project: Reducing Maternal Death and Unintended teenage pregnancies through the EYE Universal SRHR Project. Our largest programme active during the reporting period has been our work with Adolescent and Young People in various districts. Launched with the goal of reducing maternal deaths and unintended teenage pregnancies, this project, funded by CARE International in Uganda with support from the Norwegian government, has targeted multiple beneficiary groups and achieved significant milestones. The primary beneficiaries are adolescents and young people aged 10-24 years, while the secondary beneficiaries include women of reproductive age (25-49 years), parents and guardians of adolescents, adult sexual partners of adolescent girls, political, religious, cultural, and community leaders, healthcare providers, teachers, district teams, and policymakers. Over the past year, we have formed 112 Youth Savings and Loans Associations, enabling 243 youths to borrow and start income-generating activities, and 201 to access SRH services through SRH loans. We trained 100 senior women and men teachers with ASRHR information, formed 50 health clubs, and trained over 2,000 young people in making reusable sanitary pads. Additionally, over 10,000 students received ASRH information and life skills, and 26 youths were equipped with cottage skills. This programme has led to significant improvements in access to SRH services, economic empowerment, menstrual hygiene, and overall health, contributing to a reduction in maternal deaths and unintended teenage pregnancies in the communities we serve.

Target Beneficiaries:

Primary:

Adolescent and young people aged 10-24 years.

Secondary:

Women of reproductive age (WRA) 25-49 years.

Parents and guardians of adolescents and youth.

Adult sexual partners of adolescent girls and young women.

Political, religious, cultural, and community leaders.

Health care providers.

Teachers.

District teams.

Policy makers.

Achievements:

Over the past year, the EYE Universal SRHR Project has made significant strides in empowering youths and enhancing sexual and reproductive health (SRH) awareness and services.

Health clinics:

We joined Mayuge District Local Government to commemorate World AIDS Day. This annual event raises awareness, honours those who have passed away due to AIDS-related illnesses and celebrates progress in the fight against HIV/AIDS. Act4Africa continues to work with other partners and the government to achieve the UNAIDS 90-90-90 targets, which aimed to ensure that by 2020, 90% of people living with HIV know their HIV status, 90% of those who know their status are receiving sustained antiretroviral therapy, and 90% of those receiving therapy have viral suppression. Through collaborative efforts, we strive to improve diagnosis, treatment, and management of HIV/AIDS, contributing to the global goal of ending the AIDS epidemic.

Education

Kindergarten: Kathy's Kindergarten provides unique pre-school education otherwise unavailable locally which is delivered to the Ugandan Early Childhood Development curriculum but contains positive learning experiences developed from best practice in UK Early Years teaching and learning ("learning through play"). Our kindergarten now has a total enrolment of 66 pupils, with 26 in the baby class (ages 3-4), 19 in the middle class (ages 4-5), and 21 in the top class (ages 5-6). We are grateful to all our donors who provide regular support to the kindergarten.

To promote quality education and professional development for our teachers, they have had the opportunity to attend a training session organized by AJIBU Community. This training focused on engaging children in creative learning using loose materials and fun-filled resources. It highlighted the importance of child-centred learning and learning through play, showing us how these methods aid in the cognitive and physical development of children while making teaching and learning enjoyable for everyone involved.

Additionally, our teachers participated in another training organized by SIPRO, which focused on the best ways to teach reading and writing using Jolly Phonics. This session enriched our understanding of effective methods for teaching these essential skills to young children.

We remain committed to providing a safe and enriching environment for our children and are dedicated to the ongoing professional growth of our staff to ensure the highest quality of education.

Secondary Education for Girls:

Firstly, may we take this opportunity to express our sincere thanks for our donors' support of Act4Africa's Grow a Girl programme. The monthly donations have paid for school fees, uniforms, educational supplies, and sanitary supplies for some of the brightest and most vulnerable girls we have met through our work in Uganda, allowing them to continue to receive the education they deserve. As the girls progressed on their educational journey, the donors' continued generosity allowed us to maintain our support beyond school through to further and higher education, even supplying bursaries for start-up businesses.

Over the years (2014 to December 2024), 11 girls have reaped the life-changing benefits of an education and opportunities they would otherwise not have received. Their journey has been one of transformation, marked by growing confidence, heightened self-esteem, and empowerment. These young women now stand equipped to make informed decisions that impact not only their families but also their communities.

As the Grow a Girl programme nears to a successful close (December 2024), these girls remain part of the Act4Africa family, and no doubt, we will stay in contact for many years to come. The time has come for them to stand proudly and successfully on their own two feet as we focus our efforts on other girls and young women, from 3-year-olds joining us at Kathy's Kindergarten to the adolescent mothers flourishing in our Strong Mothers Programme.

Despite the girls facing numerous challenges, they have worked hard and achieved a qualification in their chosen field. Act4Africa is very proud of all their accomplishments:

Brenda – Certificate in Hair Dressing & Bridal Management – partnership in a salon.

Bridget – Certificate in Comprehensive Nursing & Midwifery – working.

Daphine – Studying Certificate in Nursing.

Fedelis – Certificate in Fashion and Design – waiting for bursary funds.

Phionah – Studying Diploma in ICT.

Prossy – Certificate in Fashion and Design – waiting for bursary funds.

Proviah – Certificate in Fashion and Design – owns a business.

Roselyne – Studying Tourism and Hotel Management (complete in Dec 2024).

Scovia – Studying Clinical Medicine @ Kampala University.

Sharon – Working as a Medical Records Assistant Officer.

Talent – Studying Accountancy at University.

Agriculture and Livelihoods

Provision of Food Security: Our Grains for Growth programme provides post-harvest grain loss prevention training for small holder farmers, thus increasing their families' ability to feed themselves as well as an income stream through selling excess grain. We are currently working with a cohort of 35 small-holder farmers in Mayuge District and we are delivering training to on grain harvesting and storage best-practice enabling them to better care for their own families and increase their income. These 35 participants are family members of adolescent mothers involved in our other programmes – by linking our programmes we see a greater impact with more sustainable results.

External factors affecting achievement.

The Charity works in difficult circumstances where both social and political factors may give rise to security or access problems that frustrate our ability to put in place the infrastructure and long-term initiatives necessary to promote gender justice for women, equip those in extreme poverty with life skills and to minimise the impact of HIV/AIDS. On occasion our local partners have also encountered difficulty where the local government infrastructure has broken down or there is an unforeseen imposition of additional requirements.

UK fundraising efforts continue to be negatively impacted by the ongoing cost of living crisis.

Fundraising, Voluntary Help and Gifts in Kind

The trustees extend their heartfelt gratitude to the numerous volunteers who have contributed through fundraising, participating on our behalf and assisting with short term projects. Special recognition goes to Lily Newman, Peter Booth, Will King, Emma Hodges, Susie Orford-Woolley, Sue Underwood, Sarah Istephan and friends, and Barbara Blaber for their exceptional efforts. We are also deeply thankful to The Michael Bishop Foundation, Samaritan Feet International and Soroptimist International for their invaluable support of our programmes.

Financial Review

During the period, the Charity raised £78,760 (2023 £95,425) from the general public and other agencies to carry out the programmes mentioned above. £83,492 (2023: £130,349) of this income was expended during the period; the unrestricted remaining balance of £14969 is reflected in our reserves.

As shown in the Statement of Financial Activities, the Charity holds **£10,330** (2023: £15,063) which will be used to continue current projects. Fundraising activities have been continuously undertaken to encourage donations and grants.

Reserves Policy

Act4Africa Reserves Policy is to maintain sufficient level of reserves to enable operating activities to be maintained, taking account of potential risks and contingencies that may arise from time to time. The policy is reviewed annually by the Trustees. Excluded from the Reserves Policy is income associated with Endowment Funds and Donor Restricted Funds (Earmarked Income).

In order to make a judgment on the amount of reserves the Trustees consider the risks in respect of unrestricted income and where appropriate restricted income (where funds can only be realised by disposing of a fixed asset) and expenditure. Also taken into consideration are any external identified potential major risks to income and expenditure during the year under consideration. Act4Africa aims to hold in reserve approximately six months operating capital, to provide financial stability and the means for the development of our principal activities.

Reserves will be used to support cash flow shortfalls and to provide against loss of core grants from both Corporate and Trust funding bodies.

Plans For the Future.

To promote the long-term stability and growth of the charity, strategic transfer of responsibilities regarding governance, communications, and programme strategy is underway between the Act4Africa UK executive and Act4Africa Ugandan staff. By 2026, we aim for Act4Africa Uganda to be completely locally led, while Act4Africa UK will remain as a support office, providing governance, fundraising and resourcing assistance. Over the next year, Act4Africa UK will support Act4Africa Uganda to be increasingly independent, providing training opportunities for staff, creating additional staff positions, and improving governance at local level.

Most of the current programmes listed above will continue and will be strengthened with additional resources and long-term strategic planning will take place with contribution from beneficiaries, local and international staff, the board of trustees, local officials, subject matter experts and other stakeholders.

The Grow A Girl programme, in its current form will be discontinued in December 2024 after the current cohort have completed their secondary education to Senior 6 and have been provided with bursaries for further education or to establish small businesses, as described above.

We have identified the need for an additional building at Kathy's Centre to accommodate vocational training rooms, additional staff offices, and a play area for the kindergarten. This expansion will support our growing programs and provide a dedicated space where children can freely express their fun-loving nature while developing crucial cognitive, physical, social, and emotional skills. We are currently seeking funding for this development.

Act4Africa UK will continue to strengthen and improve fundraising activities to increase income and build reserves through our UK-based staff and volunteers. Our key aims are; continuous improvement in our stewardship of individual donors, accessing greater levels of funding from trusts and foundations, and building relationships with corporate donors.

Risk Statement

The Trustees have reviewed the risks to which a small Charity operating with a small number of employees in an area of political, social and economic volatility is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

ACT 4 AFRICA
REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2024 continued

Company information

Directors/Trustees

Charis Baker
Dr Lucy Coates
Grace Boshoff
Stephanie Higgins
Helen Robinson – resigned 09/11/23
Susie Offord-Woolley
Sue Underwood
Martin Smedley
Barbara Blaber
Chandre Grobler
Sarah Istephan
Alice Williams – appointed 09/11/23
Hilary Yeates – appointed 09/11/23, resigned 13/01/24

Company Secretary	Chandre Grobler
Governing document	Memorandum and Articles of Association
Company registration number	04276635
Charity registration number	1092074
Registered office	Office 64 182-184 High Street North East Ham London E6 2JA
Independent examiner	Stephen Hendy Data Developments
Bankers	Barclays Bank Plc

ACT 4 AFRICA

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2024 continued

Directors' responsibilities

Charity law requires us as Directors to prepare financial statements for each accounting year which give a true and fair view of the state of the company and of its income and expenditure.

We are required to:

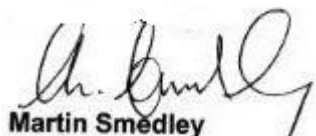
1. Select suitable accounting policies and apply them consistently
2. Make judgements and estimates that are reasonable and prudent
3. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts
4. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business

We are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the Companies Act 2006.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the directors on 9th November 2024 and signed on their behalf by:



Martin Smedley

.....
Mr. M Smedley (Chair of Trustees)

ACT 4 AFRICA

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ACT 4 AFRICA

I report on the accounts of the charitable company for the year ended 31 December 2023 which are set out on pages 10 to 16.

Respective Responsibilities of Trustees and Examiner

The church's trustees are responsible for the preparation of the accounts. The church's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under section 145 of the 2011 Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145 (5) (b) of the 2011 Act); and
- To state whether particular matters have come to my attention.

Basis on Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all of the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements
 - To keep accounting records in accordance with section 130 of the 2011 Act; and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met: or
2. To which, in my opinion, attention should have been drawn in order to enable a proper understanding of the accounts to be reached.



Stephen Hendy
22/10/2024

Data Developments,
First Floor, Chubb Buildings,
Fryer Street, Wolverhampton,
West Midlands WV1 1HT

ACT 4 AFRICA

COMBINED STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Total Funds
		2024	2024	2024	2024	2023
		£	£	£	£	£
Income and Endowments from:						
Donations and legacies		32533	27166	-	59699	71921
Charitable activities		5537	13428	-	18966	23269
Other trading activities		-	-	-	-	-
Other		95	-	-	95	235
Total income and endowments		38165	40595	-	78760	95425
Expenditure on:						
Raising funds		3261	525	1315	5101	3157
Charitable activities:						
Direct charitable costs	1	289	46251	3996	50536	89480
Support and administration	1	27855	-	-	27855	37712
Total expenditure		31406	46776	5311	83492	130349
Net income/(expenditure)		6760	(6181)	(5311)	(4732)	(34,924)
Transfers between funds		4491	(4491)	-	-	-
Net movements in in funds		11251	(10672)	(5311)	(4732)	(34,924)
Reconciliation of funds						
Total funds brought forward at 1 April 2023		3718	233	11111	15063	49987
Total funds carried forward at 31 March 2024		14969	(10439)	5800	10330	15063

All income and expenditure derive from continuing activities.

The notes on pages 14 to 16 form part of these financial statements.

ACT 4 AFRICA
BALANCE SHEET AS AT 31 MARCH 2024

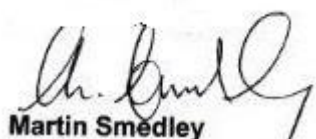
	Note	2024	2023
		£	£
Fixed assets			
Tangible assets	3	-	-
Current assets			
Debtors	4	-	-
Cash at bank and hand		10330	15063
		<u>10330</u>	<u>15063</u>
Creditors			
Amounts falling due within one year	5	-	-
		<u>-</u>	<u>-</u>
Net Assets		10330	15063
		<u>10330</u>	<u>15063</u>
Charity Funds:			
Unrestricted funds			
General Fund	6	14969	3718
Designated	6	(10439)	233
		<u>4530</u>	<u>3951</u>
Restricted funds		5800	11111
		<u>5800</u>	<u>11111</u>
Total charity funds		10330	15063
		<u>10330</u>	<u>15063</u>

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP. The financial statements were approved and authorised for issue by the Board on 9th November 2024. Signed on behalf of the board of trustees.



Martin Smedley

Mr. M Smedley, Trustee

Company number: 04276635 Charity number: 1092074

The notes on pages 14 to 16 form part of these financial statements.

General information and basis of preparation

Act 4 Africa is charitable company. The address of the registered office is given in the charity information on page 7 of these financial statements. Each member of the company commits to contribute if the charity is wound up an amount of £10.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income recognition

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Donations and grants receivable are credited to the Statement of Financial Activities as they become receivable.

Where funds are received for a specific purpose as defined by the donor, these are credited to a restricted fund, and are matched against expenditure incurred with the purpose specified.

Grants receivable

Grants received in respect of expenditure charged to the Statement of Financial Activities during the year, have been included within the Statement of Financial Activities.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments

to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

ACT 4 AFRICA

ACCOUNTING POLICIES FOR THE PERIOD ENDED 31 MARCH 2023 continued

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation.

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset over its expected useful life, as follows:-

UK equipment	3-7 years
Overseas equipment and lease	2-3 years

Debtors and creditors

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Foreign currency

Foreign currency transactions are initially recognised by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Monetary assets and liabilities denominated in a foreign currency at the balance sheet date are translated using the closing rate.

Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

ACT 4 AFRICA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 2024 £	Total 2023 £
1 Charitable activities					
Direct charitable costs					
Direct charitable costs	488	1752	-	2240	11664
Local teams	(199)	44499	3996	48296	77815
	289	46251	3996	50536	89480
Support costs & administration					
Postage, printing, minor equipment	870	-	-	870	843
Training and development	-	-	-	-	72
Salaries	23133	-	-	23133	31890
Website and communication	975	-	-	975	1183
Office costs				-	-
Support and administration	601	-	-	601	1015
Sundry costs	2276	-	-	2276	2674
Independent examination and accountancy fees	-	-	-	-	-
	27855	-	-	27855	37712

2 Staff & Trustees

During the year, the charity had two part time employed members of staff. Other activities were carried out by consultants and volunteers. No staff received salaries at a rate of more than £60,000 per annum.

No remuneration was paid to any Trustee during the year nor to any person connected to them.

The Charity considers its key management personnel to comprise of the Chief Executive Officer (part time voluntary role until July 2023), Board of Trustees who received no remuneration or benefits.

3 **Tangible fixed assets**

Act4Africa UK holds no tangible fixed assets.

4 **Debtors and prepayments**

	2024	2023
	£	£
Prepayments and accrued income	-	-
Other debtors	-	-
		-

5 **Creditors: liabilities falling due within one year**

	2024	2023
	£	£
Accruals	-	-
		-

ACT 4 AFRICA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 continued
6 Analysis of assets between funds

	Opening Balance £	Incoming Resources £	Outgoing in the year £	Transfers in the year £	Closing balance £
Restricted funds					
Souter 2022 Vocational Training for AYMs	1343	-	(1343)	-	-
Worshipful Company of Marketors	9768	-	(3968)	-	5800
	11111	-	(5311)	-	5800
Designated funds					
Strong Mothers Programme	6209	2066	(6474)	(356)	1444
Global Giving Girl Fund	4884	2655	(1752)	(198)	5589
Kasese Property Sale 2	10506	-	-	-	10506
Edison Middle School	37	-	(37)	-	-
Grains for Growth	3509	278	(426)	(42)	3320
WASH – Water Sanitation & Hygiene	1378	-	-	-	1378
Kathys Centre Jinja	(26220)	765	(18496)	4699	(39253)
Girl Effect Grow a Girl	(69)	-	-	69	-
Kathys Fund	-	19830	(13418)	(6413)	-
The Michael Bishop Foundation	-	15000	(6173)	(2250)	6577
	233	40595	(46776)	(4491)	(10439)
Unrestricted fund					
General fund	3718	38165	(31406)	4491	14696
	3718	38165	(31406)	4491	14969

The assets and liabilities represented by the various funds as follows:

	Fixed assets	Current assets	Current liabilities	TOTAL
Restricted funds	-	5800	-	5800
Designated funds	-	(10439)	-	(10439)
General funds	-	14969	-	14969
	-	10330	-	10330

7 Related party transactions

There are no related party transactions during the period (2024: £ nil).

Accounts



ANNUAL REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

CHARITY NO: 1092074

COMPANY NO: 04276635

ACT 4 AFRICA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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The Directors have pleasure in submitting the Report and Accounts for the year. The period covered by this report is 1 April 2022 to 31 March 2023

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's 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 October 2019

Mission and Vision

Act4Africa seeks to address inequality in Africa through our HEAL Strategy (Health, Education, Agriculture, and Livelihoods) with a particular emphasis on gender justice. Act4Africa has a vision of seeing the lives of women and girls transformed within flourishing and equal communities in Africa. We work to change attitudes, transform communities, and save lives through providing education, health services, and training and support in life-skills and vocational skills. At the heart of all we do is gender equality and its revolutionary impact on both individuals and wider societal development and growth.

The Charity's mission is to improve health/well-being, education, gender justice, and earning power for girls and women in some of Africa's poorest communities. Girls are the most powerful force of positive change on the planet. Unleashing their potential is critical to ending global poverty and accelerating progress on some of the toughest challenges of our time. Using a holistic approach, we deliver a programme of youth friendly services which prioritises the needs of women and girls. The Trustees consider that this focused approach offers the best long-term method of changing attitudes, transforming communities, and tackling poverty in Africa.

Governance

The policy and operating decisions of the Charity rest with the Trustees who meet regularly to monitor the activities of the Company.

Our way of working

The activities currently carried out by the Charity are, wherever feasible, undertaken with local partners. Work carried out by the partner organisations is covered by partnership agreements and is especially useful where the Charity has no established infrastructure for managing staff and operations, or where it provides a more economical approach than using its own staff. Using partner organisations and our own local staff helps utilise local knowledge effectively in our programmes. Our approach to deciding on what work needs to be funded and how it is monitored is the same. Wherever possible, needs are identified by the local community, advice is sought from our indigenous field officers, or, failing this, from independent assessors on the potential value of projects to be funded. This ensures that programme delivery will be in accordance with the best practice and Act4Africa's own high standards. The Charity has found from experience that this approach delivers maximum value to beneficiary groups.

Activities and Achievements

The Trustees have complied with their duty under Section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in February 2014.

Health, Education, Agriculture and Livelihoods (HEAL) Services

During this year the Charity continued to develop its work at Kathy's Centre, a multi-functional community health and education centre located in the rural district of Mayuge, South Eastern Uganda. This Centre provides a community hub for early years education, health education, vocational training and agricultural training. In particular, over the last year it has offered assistance under each HEAL component as detailed below.

ACT 4 AFRICA

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2023 continued

Health

A variety of health-related initiatives have been provided by the Act4Africa Uganda team, either on site at Kathy's Centre or in the local community.

Wellbeing and Sexual & Reproductive Health for Adolescent Mothers: Our largest programme active during the reporting period has been our work with Adolescent Mothers in Mayuge District, Uganda. This launched in March 2021 with funding through UKAid's Small Charities Challenge Fund and completed in February 2023. Over the past year, under this programme the Act4Africa team has provided services for 120 adolescent mothers aged 14-24, (225 over the project as a whole) The services included: mental health support (in the form of group therapy), sexual & reproductive health training, nutrition education, vocational training, and basic business skills. Funding for the vocational training elements, including equipment and tents, was provided by the Souter Trust and Soroptimist International of Manchester. The young mothers bring their babies and children along with them when they attend sessions at Kathy's Centre. In addition, 75 local health and social workers have been trained in "person-centred care" with the aim of improving health services for vulnerable teenage mothers. Through individual family outreach meetings, aimed at reunifying fragmented families affected by teenage pregnancy, 1200 community members have been engaged.

The impact of this programme has been remarkable. At the beginning of the programme, a base-line survey of 100 adolescent mothers was conducted which revealed that 40% of the respondents had been coerced or forced into sex, and most had also experienced domestic violence. All of the young mothers on this programme live in extreme poverty, and most struggle with their mental health. As a result of Act4Africa's intervention, the mothers who have completed the programme report a major reduction in domestic violence, an increase in household income, and improved mental health.

Kiera's story

Kiera (not her real name) was enrolled onto the project when she was 17 years old. She already had two children. She was angry that her parents did not give her a chance to ever step into a classroom since childhood, and so she couldn't even write her name. She viewed herself as a girl stuck with two kids, and no future at all. She was intimidated each time she received a registration form to write her name and sign. She narrates that the Act4Africa field officers taught her that everything could change if she changed how she viewed herself and resolved to work for a better life beyond her circumstances. She developed confidence and vowed to learn to at least write her name. A friend wrote it for her on a piece of paper, she pinned it up and started practicing it every day. As a result, she mastered it and is now able to sign on documents in their village savings scheme. She also resolved to work hard so that her children could have an education and started a small business to support her ambitions. Kiera adds "Act4Africa has done their part, it's my turn to move the next step".

Health clinics

To mark World Aids Day, Act4Africa partnered with Reproductive Health Uganda to provide HIV testing, guidance and counselling, cancer screenings, and mental and emotional support to the locals in Mayuge District. More than 200 persons were present to utilise these services.

Provision of clean water

Iwuba and Buniola communities in Mayuge District relied on a small, muddy pond that they shared with animals and located more than a kilometre from the homesteads. Using funding generously provided by Wilmslow Wells, two new clean water sources (boreholes) were commissioned by Act4Africa for these communities. These adjacent clean water sources are currently helping more than 1000 residents of the neighbourhood.

Education

Kindergarten: Kathy's Kindergarten provides unique pre-school education otherwise unavailable locally which is delivered to the Ugandan Early Childhood Development curriculum but contains positive learning experiences developed from best practice in UK Early Years teaching and learning ("learning through play"). During the reporting period, 75 pupils attended the Kindergarten in three classes according to their age. We are grateful to all our donors who provide regular support to the Kindergarten and to Lily Newman for her generous donation to fund a new engine for the school minibus.

ACT 4 AFRICA

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2023 continued

Secondary Education for Girls: At the start of this year, our Grow A Girl Programme, running in Mayuge District and Kasese District, supported 5 adolescent girls to continue their secondary education. 3 now remain on the programme, being supported through vocational training: two in Mayuge are pursuing Tailoring and Fashion design; the beneficiary in Kasese is pursuing Tourism and Hotel Management. These young women will continue to be supported through Senior 6 (equivalent of A-levels), after which time they will have the opportunity to apply for a bursary from Act4Africa to be used either for further education, or as start-up capital to establish a small business. Funding for the Grow A Girl programme is gratefully received from a dedicated group of individual sponsors in the UK.

Agriculture and Livelihoods

Provision of Food Security: Our Grains for Growth programme provides post-harvest grain loss prevention training for small holder farmers, thus increasing their families' ability to feed themselves as well as an income stream through selling excess grain. Over the past year 50 small-holder farmers in Mayuge District have received training on grain harvesting and storage best-practice, enabling them to better care for their own families and increase their income. These 50 participants were family members of adolescent mothers involved in our other programmes – by linking our programmes we see a greater impact with more sustainable results.

Vocational Training for Adolescent Mothers: As mentioned above, through funding from the Souter Trust, Act4Africa has supported 150 adolescent mothers aged 14-24 to gain vocational skills in order to start their own micro-businesses to financially support themselves and their families. The Act4Africa Field Officers have provided training in tailoring, hairdressing, and catering over the past year, as per the expressed interests of the participants themselves. In addition, the young women were provided with basic business skills training and organised into savings and loans groups to support them as they start their businesses.

External factors affecting achievement

The Charity works in difficult circumstances where both social and political factors may give rise to security or access problems that frustrate our ability to put in place the infrastructure and long-term initiatives necessary to promote gender justice for women, equip those in extreme poverty with life skills and to minimise the impact of HIV/AIDS. On occasion our local partners have also encountered difficulty where the local government infrastructure has broken down or there is an unforeseen imposition of additional requirements. UK fundraising efforts continue to be negatively impacted by the ongoing cost of living crisis.

Fundraising, voluntary help and gifts in kind

The Trustees are very grateful to the many volunteers who have helped by fundraising, carrying out activities on our behalf and those who have worked with us on short term projects. Particularly worthy of mention are Lily Newman, Peter Booth, Dr Jan Webb, Madelaine Johnstone, Jack Smedley, Guy Lane, Sarah Istephan and friends, and Barbara Blaber. Gifts in kind were gratefully received from The Worshipful Company of Marketors, who have provided pro-bono marketing consulting valued at approximately £4000, and from Colour in Media who have helped with the design of some of our marketing materials.

Financial Review

During the period, the Charity raised £95,425 (2022 £126,938) from the general public and other agencies to carry out the programmes mentioned above. £130,349 (2022: £120,091) of this income was expended during the period; the unrestricted remaining balance of £3718 is reflected in our reserves.

As shown in the Statement of Financial Activities, the Charity holds £15,063 (2022: £49,987) which will be used to continue current projects. Fundraising activities have been continuously undertaken to encourage donations and grants.

Reserves Policy

Act4Africa Reserves Policy is to maintain sufficient level of reserves to enable operating activities to be maintained, taking account of potential risks and contingencies that may arise from time to time. The policy is reviewed annually by the Trustees. Excluded from the Reserves Policy is income associated with Endowment Funds and Donor Restricted Funds (Earmarked Income).

In order to make a judgment on the amount of reserves the Trustees consider the risks in respect of unrestricted income and where appropriate restricted income (where funds can only be realised by disposing of a fixed asset) and expenditure. Also taken into consideration are any external identified potential major risks to income and expenditure during the year under consideration. Act4Africa aims to hold in reserve approximately six months operating capital, to provide financial stability and the means for the development of our principal activities.

Reserves will be used to support cash flow shortfalls and to provide against loss of core grants from both Corporate and Trust funding bodies.

Plans for the future

To promote the long-term stability and growth of the charity, strategic transfer of responsibilities regarding governance, communications, and programme strategy is underway between the Act4Africa UK executive and Act4Africa Ugandan staff. By 2026, we aim for Act4Africa Uganda to be completely locally led, while Act4Africa UK will remain as a support office, providing governance, fundraising and resourcing assistance. Over the next year, Act4Africa UK will support Act4Africa Uganda to be increasingly independent, providing training opportunities for staff, creating additional staff positions, and improving governance at local level.

Most of the current programmes listed above will continue and will be strengthened with additional resources and long-term strategic planning will take place with contribution from beneficiaries, local and international staff, the board of trustees, local officials, subject matter experts and other stakeholders.

The Grow A Girl programme, in its current form, will be discontinued in 2024 after the current cohort have completed their secondary education to Senior 6 and have been provided with bursaries for further education or to establish small businesses, as described above.

The need for an additional building on the site of Kathy's Centre has been identified, to house vocational training rooms and additional staff offices to accommodate our growing programmes, as well as a play area for the kindergarten, where the children can be themselves and express their fun-loving nature while developing crucial cognitive, physical, social and emotional skills.

In the coming year, the executives of Act4Africa UK and Act4Africa Uganda will work collaboratively with local and international designers and engineers to develop plans for the new building, and funding sources for this construction project will be investigated.

Act4Africa UK will continue to strengthen and improve fundraising activities to increase income and build reserves through our UK-based staff and volunteers. Our key aims are: continuous improvement in our stewardship of individual donors, accessing greater levels of funding from trusts and foundations, and building relationships with corporate donors.

Risk Statement

The Trustees have reviewed the risks to which a small Charity operating with a small number of employees in an area of political, social and economic volatility is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

ACT 4 AFRICA**REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2023 continued****Company information****Directors/Trustees**

Charis Baker

Dr Lucy Coates

Grace Boshoff

Stephanie Higgins

Helen Robinson

Susie Offord-Woolley

Sue Underwood

Martin Smedley

Barbara Blaber

Chandre Grobler – appointed 19.05.22

Sarah Istephan – appointed 10.11.22

Annabelle Proepstl – resigned 01.05.22

Company Secretary

Chandre Grobler

Governing document

Memorandum and Articles of Association

Company registration number

04276635

Charity registration number

1092074

Registered office

16 Christchurch Road

Sale

M33 5JL

Independent examiner

Stephen Hendy

Data Developments

Bankers

Barclays Bank Plc

Directors' responsibilities

Charity law requires us as Directors to prepare financial statements for each accounting year which give a true and fair view of the state of the company and of its income and expenditure.

We are required to:

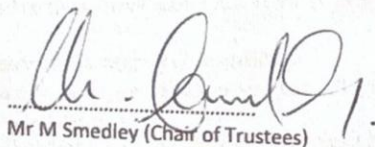
1. Select suitable accounting policies and apply them consistently
2. Make judgements and estimates that are reasonable and prudent
3. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts
4. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business

We are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the Companies Act 2006.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the directors on 7th September 2023 and signed on their behalf by:



Mr M Smedley (Chair of Trustees)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ACT 4 AFRICA

Accounts for the year ended 31st March 2023

Respective responsibilities of the Trustees and the examiner

The charity's trustees are responsible for the preparation of the accounts and they consider that an audit is not required for the year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

Examine the accounts under section 145 of the Charities Act to follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention.

Basis of the Independent Examiner's statement

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required for an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

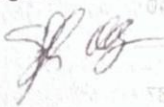
In connection with my examination, no material matter has come to my attention which gives me cause to believe that in, any material respect:

Accounting records were not kept in accordance with section 130 of the Charities Act, or the accounts do not accord with the accounting records

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

Date: 27th September 2023

Signed:



Stephen Hendy

ACT 4 AFRICA

COMBINED STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

Note	Unrestricted Funds 2023 £	Designated Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Income and Endowments from:					
Donations and legacies	39038	11903	20980	71921	106553
Charitable activities	11634	11635	-	23269	20353
Other trading activities	-	-	-	-	-
Other	235	-	-	235	32
Total income and endowments	50907	23538	20980	95425	126938
Expenditure on:					
Raising funds	2926	-	232	3157	1372
Charitable activities:					
Direct charitable costs	1 3351	52337	33791	89480	76201
Support and administration	1 37712	-	-	37712	42519
Total expenditure	43989	52337	34023	130349	120091
Net income/(expenditure)	6918	(28799)	(13043)	(34,924)	6,847
Transfers between funds	4726	4210	(8936)	-	-
Net movements in in funds	11644	(24,589)	(21979)	(34924)	6847
Reconciliation of funds					
Total funds brought forward at 1 April 2022	(7926)	24822	33091	49987	43140
Total funds carried forward at 31 March 2023	3718	233	11111	15063	49987

All income and expenditure derive from continuing activities.

The notes on pages 13 to 15 form part of these financial statements.

ACT 4 AFRICA
BALANCE SHEET AS AT 31 MARCH 2023

	Note	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	3		-		-
Current assets					
Debtors	4		-		1387
Cash at bank and hand			15063		49200
			<u>15063</u>		<u>50587</u>
Creditors					
Amounts falling due within one year	5		-		(600)
			<u>-</u>		<u>(600)</u>
Net Assets			<u>15063</u>		<u>49987</u>
Charity Funds:					
Unrestricted funds					
General Fund	6	3718		(7,926)	
Designated	6	233		24,823	
		<u>3951</u>		<u>16897</u>	
Restricted funds			11111		33091
			<u>11111</u>		<u>33091</u>
Total charity funds			<u>15063</u>		<u>49987</u>

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

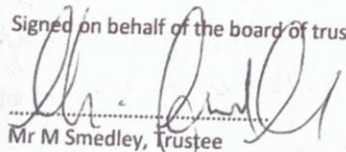
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved and authorised for issue by the Board on 7th September 2023.

Signed on behalf of the board of trustees.


 Mr M Smedley, Trustee

Company number: 04276635 Charity number: 1092074

The notes on pages 13 to 15 form part of these financial statements.

General information and basis of preparation

Act 4 Africa is charitable company. The address of the registered office is given in the charity information on page 7 of these financial statements. Each member of the company commits to contribute if the charity is wound up an amount of £10.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income recognition

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Donations and grants receivable are credited to the Statement of Financial Activities as they become receivable.

Where funds are received for a specific purpose as defined by the donor, these are credited to a restricted fund, and are matched against expenditure incurred with the purpose specified.

Grants receivable

Grants received in respect of expenditure charged to the Statement of Financial Activities during the year, have been included within the Statement of Financial Activities.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

ACCOUNTING POLICIES FOR THE PERIOD ENDED 31 MARCH 2023 continued

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation.

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset over its expected useful life, as follows:-

UK equipment	3-7 years
Overseas equipment and lease	2-3 years

Debtors and creditors

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Foreign currency

Foreign currency transactions are initially recognised by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Monetary assets and liabilities denominated in a foreign currency at the balance sheet date are translated using the closing rate.

Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 2023 £	Total 2022 £
1 Charitable activities					
Direct charitable costs					
Direct charitable costs	3984	6527	1154	11664	9981
Local teams	(632)	45810	32637	77815	66220
	<u>3351</u>	<u>52337</u>	<u>33791</u>	<u>89480</u>	<u>76201</u>
Support costs & administration					
Postage, printing, minor equipment	843	-	-	843	477
Training and development	72	-	-	72	650
Salaries	31890	-	-	31890	34927
Website and communication	1183	-	-	1183	1926
Office costs	-	-	-	-	14
Support and administration	1015	-	-	1015	1189
Sundry costs	2674	-	-	2674	2836
Independent examination and accountancy fees	35	-	-	35	500
	<u>37712</u>	<u>-</u>	<u>-</u>	<u>37712</u>	<u>42519</u>

2 Staff & Trustees

During the year, the charity had three part time employed members of staff. Other activities were carried out by consultants and volunteers. No staff received salaries at a rate of more than £60,000 per annum.

No remuneration was paid to any Trustee during the year nor to any person connected to them.

The Charity considers its key management personnel to comprise of the Chief Executive Officer (part time voluntary role), and Board of Trustees who received no remuneration or benefits.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 continued

3 Tangible fixed assets

Act4Africa UK holds no tangible fixed assets.

4 Debtors and prepayments

Prepayments and accrued income

Other debtors

5 Creditors: liabilities falling due within one year

Accruals

TOTAL

ACT 4 AFRICA

6 Analysis of assets between funds

	Opening Balance £	Incoming Resources £	Outgoing in the year £	Transfers in the year £	Closing balance £
Restricted funds					
Souter 2019 Grains for Growth	-	-	(495)	495	-
Souter 2022 Vocational Training for AYMs	3096	-	(1754)	-	1343
UKAID SCCF	6525	16380	(26485)	3580	-
Worshipful Company of Marketors	10000	-	(232)	-	9768
Kasese Property sale	13469	-	-	(13469)	-
	33091	16380	(28965)	(9394)	11111
Designated funds					
Strong Mothers Programme	-	1902	(2964)	7271	6209
Global Giving Girl Fund	4925	-	(41)	-	4884
Kasese Property Sale 2	-	-	(2963)	13469	10506
Edison Middle School	1037	-	(815)	(185)	37
Grains for Growth	2852	872	(2297)	2082	3509
COVID 19 Appeal (WASH)	2240	-	(404)	(458)	1378
Kathys Centre Jinja	-	15442	(38359)	(3303)	(26220)
Girl Effect Grow a Girl	1405	3071	(4392)	(154)	(69)
Kathys Fund	-	1116	-	(1116)	-
Mayuge Adolescent Young Mothers	9940	1135	(102)	(10973)	-
A4A Sustainability Fund	2424	-	-	(2424)	-
Wilmslow Wells for Africa	-	4600	(5058)	458	-
	24822	28138	(57395)	4668	233
Unrestricted fund					
General fund	(7926)	50907	(43989)	4726	3718
	(7,926)	50907	(43989)	4726	3718

The assets and liabilities represented by the various funds as follows:

	Fixed assets	Current assets	Current liabilities	TOTAL
Restricted funds	-	11111	-	11111
Designated funds	-	233	-	233
General funds	-	3718	-	3718
	-	15063	-	15063

7 Related party transactions

There are no related party transactions during the period (2023: £ nil).

Accounts



ANNUAL REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

CHARITY NO: 1092074

COMPANY NO: 04276635

CONTENTS	PAGE
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Combined Statement of Financial Activities and Income and Expenditure Account	10
Balance Sheet	11
Statement of Accounting Policies	12-13
Notes to the Financial Statements	14-16

The Directors have pleasure in submitting the Report and Accounts for the year. The period covered by this report is 1 April 2021 to 31 March 2022

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's 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 October 2019

Mission and Vision

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During this year the Charity continued to develop its work at Kathy's Centre, a multi-functional community health and education centre located in the rural district of Mayuge, South Eastern Uganda. This Centre provides a community hub for early years education, health education, vocational training and agricultural training. In particular, over the last year it has offered assistance under each HEAL component as detailed below. The impact of the worldwide pandemic, however, and the ensuing lockdown in Uganda meant that Kathy's Centre and its work was paused during the Ugandan national lockdown in June-July 2021.

Health

A variety of health-related initiatives have been provided by the Act4Africa Uganda team, either on site at Kathy's Centre or in the local community.

Water and Sanitation: In May 2021 Act4Africa completed the construction of a new borehole with hand pump in the village of Buwolya, Mayuge District, a community that had previously relied on a contaminated stream as its only water source. Land was generously donated by the community, initial surveys undertaken and a community water management committee formed with guidance and training from Act4Africa, to ensure sustainability. Funding for this vital work was generously provided by a devoted long-time supporter of Act4Africa, Lily Newman, Managing Director of Morgan James Consulting.

Medical Camp: In December 2021, Act4Africa hosted a one-day medical camp which provided eye care assessments and treatments, blood pressure screening, and counselling for 145 people from the local area who are generally underserved in terms of health care provision. This camp was run in partnership with Kirabo Aid.

Wellbeing and Sexual & Reproductive Health for Adolescent Mothers: Our largest programme active during the reporting period is our work with Adolescent Mothers in Mayuge District, Uganda which launched in March 2021 with funding through the Small Charities Challenge Fund from UK Aid. Over the past year, under this programme the Act4Africa team has provided services for 105 adolescent mothers aged 14-24, including mental health support (in the form of group therapy), sexual & reproductive health training, nutrition education, vocational training, and basic business skills. (Funding for the vocational training elements was provided by Souter Trust and through fundraising efforts at Hale Prep School). The young mothers bring their babies and children along with them when they attend sessions at Kathy's Centre. In addition, 50 local health and social workers have been trained in "person-centred care" with the aim of improving health services for vulnerable teenage mothers. The Act4Africa team delivered radio programming on Mayuge FM on 10th June 2021, reaching 5,000 listeners with messages relating to the prevention of unintended pregnancy in adolescents and the need for empathetic support for young mothers. Through individual family outreach meetings, aimed at reunifying fragmented families affected by teenage pregnancy, 380 community members have been engaged. A Ugandan national lock-down was enforced on 11th June lasting 6 weeks, during which time local travel was highly restricted resulting in loss of wages and lack of access to markets for our vulnerable beneficiaries. To ensure the 105 adolescent mothers on the first cohort of the programme (and their children) didn't starve, Act4Africa provided emergency food parcels containing flour, eggs, oil, and sugar. Funding for these food parcels was generously donated by Lily Newman after a successful personal fundraising campaign.

The impact of this programme has been remarkable. At the beginning of the programme, a base-line survey of 100 adolescent mothers was conducted which revealed that 40% of the respondents had been coerced or forced into sex, and most had also experienced domestic violence. All of the young mothers on this programme live in extreme poverty, and most struggle with their mental health. As a result of Act4Africa's intervention, the mothers who have completed the programme report a major reduction in domestic violence, an increase in household income, and improved mental health. This programme is set to continue until March 2023.

Education

Kindergarten: Kathy's Kindergarten provides unique pre-school education otherwise unavailable locally which is delivered to the Ugandan Early Childhood Development curriculum but contains positive learning experiences developed from best practice in UK Early Years teaching and learning ("learning through play"). After nearly 2 years of closures Kathy's Kindergarten fully reopened in January 2022. During the reporting period, 75 pupils attended the Kindergarten in three classes according to their age. We are grateful to the students of Edison Middle School, Wheaton, Illinois whose fundraising resulted in a fantastic donation of £1,231. The funds were immediately used to purchase tables and chairs for Kathy's Kindergarten as well as pay the salary for 1 new teacher for one year.

Secondary Education for Girls: Our Grow A Girl Programme, running in Mayuge District and Kasese District, has supported 9 adolescent girls to continue their secondary education this year. Although learning was disrupted during the national lockdowns resulting from the Covid-19 pandemic and schools were closed for a year, we maintained contact with the girls mentoring them through the difficulties of lockdown, encouraging them to study and to abstain from sexual advances. We distributed radios and newspaper supplements to allow them to access government education broadcasts. These young women will continue to be supported through Senior 6 (equivalent of A-levels), after which time they will have the opportunity to apply for a bursary from Act4Africa to be used either for further education, or as start-up capital to establish a small business. Funding for the Grow A Girl programme is gratefully received from a dedicated group of individual sponsors in the UK.

Agriculture and Livelihoods

Provision of Food Security: Our Grains for Growth programme provides post-harvest grain loss prevention training for small holder farmers, thus increasing their families' ability to feed themselves as well as an income stream through selling excess grain. Over the past year 50 small-holder farmers in Mayuge District have received training on grain harvesting and storage best-practice, enabling them to better care for their own families and increase their income. These 50 participants were family members of adolescent mothers involved in our other programmes – by linking our programmes we see a greater impact with more sustainable results.

Vocational Training for Adolescent Mothers: As mentioned above, through funding from the Souter Trust and a fundraiser at Hale Prep School, Act4Africa has supported 105 adolescent mothers aged 14-24 to gain vocational skills in order to start their own micro-businesses to financially support themselves and their families. The Act4Africa Field Officers have provided training in tailoring, hairdressing, and catering over the past year, as per the expressed interests of the participants themselves. In addition, the young women were provided with basic business skills training and organised into savings and loans groups to support them as they start their businesses.

External factors affecting achievement

General

The Charity works in difficult circumstances where both social and political factors may give rise to security or access problems that frustrate our ability to put in place the infrastructure and long-term initiatives necessary to promote gender justice for women, equip those in extreme poverty with life skills and to minimise the impact of HIV/AIDS. On occasion our local partners have also encountered difficulty where the local government infrastructure has broken down or there is an unforeseen imposition of additional requirements.

Covid-19

During the reporting period of April 2021 – March 2022, the global Covid-19 pandemic continued to impact on programmes in Uganda. Programme activities which involved in-person interaction were either amended to ensure safety for staff and participants or were postponed during periods of government enforced lockdown which began on 10th June and lasted for 6 weeks. Various precautionary measures have been put in place since programming resumed, in-line with Ugandan government recommendations including social distancing and installation of hand-washing stations.

Voluntary help and gifts in kind

The Trustees are very grateful to the many volunteers who have helped by carrying out activities on our behalf and, those who have worked with us on short term projects. Particularly worthy of mention are Sarah Istephan, James McInnes, Ragad Mohamed, Lucy Webb, Michelle Croston, Peter Booth, Dr Jan Webb, Jack Smedley, and Zohra Meghji. Gifts in kind were gratefully received from The Worshipful Company of Marketors, who have provided pro-bono marketing consulting, as well as a grant for £10,000 to be used towards a marketing campaign.

Financial Review

During the period, the Charity raised £126,938 (2021: £100,115) from the general public and other agencies to carry out the programmes mentioned above. £120,091 (2021: £67,798) of this income was expended during the period; the unrestricted deficit of £13,155 is reflected in our reserves.

As shown in the Statement of Financial Activities, the Charity holds £49,987 (2021: £43,140) which will be used to continue current projects. Fundraising activities have been continuously undertaken to encourage donations and grants.

Reserves Policy

Act4Africa Reserves Policy is to maintain sufficient level of reserves to enable operating activities to be maintained, taking account of potential risks and contingencies that may arise from time to time. The policy is reviewed annually by the Trustees. Excluded from the Reserves Policy is income associated with Endowment Funds and Donor Restricted Funds (Earmarked Income).

In order to make a judgment on the amount of reserves the Trustees consider the risks in respect of unrestricted income and where appropriate restricted income (where funds can only be realised by disposing of a fixed asset) and expenditure. Also taken into consideration are any external identified potential major risks to income and expenditure during the year under consideration. Act4Africa aims to hold in reserve approximately six months operating capital, to provide financial stability and the means for the development of our principal activities.

Reserves will be used to support cash flow shortfalls and to provide against loss of core grants from both Corporate and Trust funding bodies.

Plans for the future

To promote the long-term stability and growth of the charity, strategic transfer of responsibilities regarding governance, communications, and programme strategy is underway between the Act4Africa UK executive and Act4Africa Ugandan staff. By 2026, we aim for Act4Africa Uganda to be completely locally led, while Act4Africa UK will remain as a support office, providing governance, fundraising and resourcing assistance. Over the next year, Act4Africa UK will support Act4Africa Uganda to be increasingly independent, providing training opportunities for staff, creating additional staff positions, and improving governance at local level.

Most of the current programmes listed above will continue and will be strengthened with additional resources and long-term strategic planning will take place with contribution from beneficiaries, local and international staff, the board of trustees, local officials, subject matter experts and other stakeholders.

The Grow A Girl programme, in its current form, will be discontinued in 2023 after the current cohort have completed their secondary education to Senior 6 and have been provided with bursaries for further education or to establish small businesses, as described above. Act4Africa will create a new education programme to better address the root causes that prevent girls from completing their education, taking account of systemic and structural factors. In the next year, research will be enacted in Uganda and the UK to inform our new programme design, with input from current and past beneficiaries, local officials, subject matter experts, and other stakeholders.

The need for an additional building on the site of Kathy's Centre has been identified, to house vocational training rooms and additional staff offices to accommodate our growing programmes. In the coming year, the executives of Act4Africa UK and Act4Africa Uganda will work collaboratively with local and international designers and engineers to finalise plans for the new building, and funding sources for this construction project will be investigated.

Act4Africa UK will continue to strengthen and improve fundraising activities to increase income and build reserves. Additional UK-based staff will be recruited to support our fundraising work including improving our stewardship of individual donors, accessing greater levels of funding from trusts and foundations, and building relationships with corporate donors.

Risk Statement

The Trustees have reviewed the risks to which a small Charity operating with a small number of employees in an area of political, social and economic volatility is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

Company information

Directors/Trustees

Charis Baker
Dr Lucy Coates
Grace Boshoff
Annabelle Proepstl
Stephanie Higgins
Helen Robinson
Sue Underwood
Martin Smedley
Katy Adams – resigned 01/5/21
Barbara Blaber – appointed 01/02/22

Company Secretary	Annabelle Proepstl
Governing document	Memorandum and Articles of Association
Company registration number	04276635
Charity registration number	1092074
Registered office	17 Somerset Road Teddington Middlesex TW11 8RT
Independent examiner	Name tbc Data Developments
Bankers	Barclays Bank Plc

Directors' responsibilities

Charity law requires us as Directors to prepare financial statements for each accounting year which give a true and fair view of the state of the company and of its income and expenditure.

We are required to:

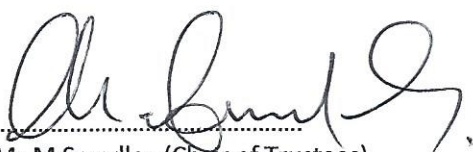
1. Select suitable accounting policies and apply them consistently
2. Make judgements and estimates that are reasonable and prudent
3. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts
4. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business

We are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the Companies Act 2006.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the directors on 10 November 2022 and signed on their behalf by:


.....
Mr M Smedley (Chair of Trustees)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ACT 4 AFRICA

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2022, which are set out on pages 10 to 16.

Responsibilities and basis of report

As the charity 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 company'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 Directors 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 that in any material respect:

1. Accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. The records 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 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 come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date: 28th September 2022

Signed:



Stephen Hendy

COMBINED STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Total Funds
	Note	2022	2022	2022	2022	2021
		£	£	£	£	£
Income and endowments from:						
Donations and legacies		50524	20765	35263	106553	88506
Charitable activities		-	5400	14953	20353	(2044)
Other trading activities		-	-	-	-	8204
Other		32	-	-	32	5449
Total income and endowments		50556	26165	50216	126938	100115
Expenditure on:						
Raising funds		1372	-	-	1372	2777
Charitable activities:						
Direct charitable costs	1	8182	38463	29556	76201	37240
Support costs and administration	1	41919	-	600	42519	27781
Total expenditure		51472	38463	30156	120091	67798
Net income / (expenditure)		(916)	(12297)	20060	6847	32317
Transfers between funds		(7592)	7650	(58)	-	-
Net movement in funds		(8508)	(4647)	20002	6847	32317
Reconciliation of funds:						
Total funds brought forward at 1 April 2021		581	29470	13089	43140	10823
Total funds carried forward at 31 March 2022		(7926)	24822	33091	49987	43140

All income and expenditure derive from continuing activities.

The notes on pages 14 to 16 form part of these financial statements.

ACT 4 AFRICA
BALANCE SHEET AS AT 31 MARCH 2022

	Note	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	3		-		-
Current assets					
Debtors	4		1387		579
Cash at bank and in hand			49200		43161
			<u>50587</u>		<u>43740</u>
Creditors					
Amounts falling due within one year	5		(600)		(600)
Net assets			<u>49987</u>		<u>43140</u>
Charity Funds:					
Unrestricted funds					
General Fund	6	(7926)		581	
Designated Fund	6	24823		29470	
			<u>16897</u>		<u>30051</u>
Restricted funds	6		33091		13089
Total charity funds			<u>49987</u>		<u>43140</u>

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

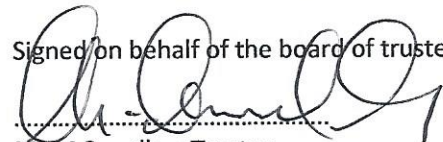
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved and authorised for issue by the Board on 10 November 2022.

Signed on behalf of the board of trustees.



Mr M Smedley, Trustee

Company number: 04276635

Charity number: 1092074

The notes on pages 14 to 16 form part of these financial statements.

General information and basis of preparation

Act 4 Africa is charitable company. The address of the registered office is given in the charity information on page 7 of these financial statements. Each member of the company commits to contribute if the charity is wound up an amount of £10.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income recognition

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Donations and grants receivable are credited to the Statement of Financial Activities as they become receivable.

Where funds are received for a specific purpose as defined by the donor, these are credited to a restricted fund, and are matched against expenditure incurred with the purpose specified.

Grants receivable

Grants received in respect of expenditure charged to the Statement of Financial Activities during the year, have been included within the Statement of Financial Activities.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation.

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset over its expected useful life, as follows:-

UK equipment	3-7 years
Overseas equipment and lease	2-3 years

Debtors and creditors

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Foreign currency

Foreign currency transactions are initially recognised by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Monetary assets and liabilities denominated in a foreign currency at the balance sheet date are translated using the closing rate.

Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

	Unrestricted Fund	Designated Fund	Restricted Fund	Total 2022	Total 2021
	£	£	£	£	£
1 Charitable activities					
Direct charitable costs					
Direct charitable costs	5138	3465	1377	9980	6000
Local teams	3044	34998	28178	66220	31240
	<u>8182</u>	<u>38463</u>	<u>29555</u>	<u>76200</u>	<u>37240</u>
Support costs & administration					
Postage, printing, minor equipment	477	-	-	477	741
Training and development	50	-	600	650	232
Salaries	34927	-	-	34927	17534
Website and communication	1926	-	-	1926	1816
Office costs	14	-	-	14	5736
Support and administration	1189	-	-	1189	1173
Sundry costs	2836	-	-	2836	249
Independent examination and accountancy fees	500	-	-	500	300
	<u>41919</u>	<u>-</u>	<u>-</u>	<u>42519</u>	<u>27781</u>

Independent examination and accountancy fees comprises the estimated fees for preparation and independent examination of the 2022 year end accounts.

2 Staff & Trustees

During the year, the charity had three part time employed members of staff. Other activities were carried out by consultants and volunteers. No staff received salaries at a rate of more than £60,000 per annum.

No remuneration was paid to any Trustee during the year nor to any person connected to them.

The Charity considers its key management personnel to comprise of the Chief Executive Officer (paid employee, part-time), and Board of Trustees who received no remuneration or benefits.

3 Tangible fixed assets

Act4Africa UK holds no tangible fixed assets.

4 Debtors and prepayments

	2022	2021
	£	£
Prepayments and accrued income	1387	579
Other debtors	-	-
	<u>1387</u>	<u>579</u>

5 Creditors: liabilities falling due within one year

	2022	2021
	£	£
Accruals	600	600
	<u>600</u>	<u>1500</u>

6 Analysis of assets between funds

	Opening balance £	Incoming Resources £	Outgoing Resources £	Transfers in the year £	Closing balance
Restricted funds					
Souter 2019 Grain for Growth	1201	-	(2275)	1074	-
Souter 2022 Vocational Training for AYMs	-	5000	(1904)	-	3096
UKAID SCCF	11888	20263	(24493)	(1132)	6525
Worshipful Company of Marketors	-	10000	-	-	10000
Kasese Property sale	-	14953	(1484)	-	13469
	<u>13089</u>	<u>50216</u>	<u>(30156)</u>	<u>(58)</u>	<u>33091</u>
Designated funds					
Girl Effect Grow a Girl	1298	3760	(3465)	(188)	1404
Kathys Fund	-	722	-	(722)	-
Kasese Resource Centre	-	-	(392)	392	-
Kathys Centre Jinja	-	5968	(26408)	20440	-
Grains for Growth	1565	4117	(1138)	(1691)	2852
COVID 19 Appeal (WASH)	5731	2219	(5378)	(333)	2240
Mayuge Adolescent Young Mothers	9053	1562	(441)	(234)	9940
A4A Sustainability Fund	7750	5000	-	(10326)	2423
Global Giving Girl Fund	4072	1586	(1047)	313	4925
Edison Middle School	-	1231	(194)	-	1037
	<u>29470</u>	<u>26165</u>	<u>(38463)</u>	<u>7651</u>	<u>24821</u>
Unrestricted fund					
General fund	581	50556	(51472)	(9310)	(7926)
	<u>581</u>	<u>50556</u>	<u>(51472)</u>	<u>(9310)</u>	<u>(7926)</u>

The assets and liabilities represented by the various funds as follows:

	Fixed assets	Current assets	Current liabilities	TOTAL
Restricted funds	-	33091	-	33091
Designated funds	-	24821	-	24821
General funds	-	(7326)	(600)	(7926)
	<u>-</u>	<u>50587</u>	<u>(600)</u>	<u>49987</u>

7 Related party transactions

There are no related party transactions during the period (2021: £ nil).

ACT 4 AFRICA

England & Wales - Charity number 1092074

Accounts



ANNUAL REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

CHARITY NO: 1092074

COMPANY NO: 04276635

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The Directors have pleasure in submitting the Report and Accounts for the year. The period covered by this report is 1 April 2020 to 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's 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 October 2019

Mission and Vision

Act4Africa seeks to demonstrate the Christian faith in action by addressing inequality in Africa through our HEAL Strategy (Health, Education, Agriculture, and Livelihoods) with a particular emphasis on gender justice.

Act4Africa has a vision of seeing the lives of women and girls transformed within flourishing and equal communities in Africa. We work to change attitudes, transform communities and save lives through providing education, health services, and training and support in life-skills and vocational skills. At the heart of all we do is gender equality and its revolutionary impact on both individuals and wider societal development and growth.

The Charity's mission is to improve health/well-being, education, gender justice, and earning power for girls and women in some of Africa's poorest communities. Girls are the most powerful force of positive change on the planet. Unleashing their potential is critical to ending global poverty and accelerating progress on some of the toughest challenges of our time. Using a holistic approach, we deliver a programme of youth friendly services which prioritises the needs of women and girls in Africa's poorest communities. The Trustees consider that this focused approach offers the best long-term method of changing attitudes, transforming communities, and tackling poverty in Africa.

Governance

The policy and operating decisions of the Charity rest with the Trustees who meet regularly to monitor the activities of the Company.

Our way of working

The activities currently carried out by the Charity are, wherever feasible, undertaken with local partners. Work carried out by the partner organisations is covered by partnership agreements and is especially useful where the Charity has no established infrastructure for managing staff and operations, or where it provides a more economical approach than using its own staff. Using partner organisations and our own local staff helps utilise local knowledge effectively in our programmes. Our approach to deciding on what work needs to be funded and how it is monitored is the same. Wherever possible, needs are identified by the local community, advice is sought from our indigenous field officers, or, failing this, from independent assessors on the potential value of projects to be funded. This ensures that programme delivery will be in accordance with the best practice and Act4Africa's own high standards. The Charity has found from experience that this approach delivers maximum value to beneficiary groups.

Activities and Achievements

The Trustees have complied with their duty under Section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission in February 2014.

A. Health, Education, Agriculture and Livelihoods (HEAL) Services

During this year the Charity continued to develop its work at Kathy's Centre, a multi-functional community health and education centre located in the rural district of Mayuge, South Eastern Uganda. This Centre provides a community hub for early years education, health education, youth work provision and agricultural livestock training. In particular, over the last year it has offered assistance under each HEAL component as detailed below. The impact of the worldwide pandemic, however, and the ensuing lockdown in Uganda meant that Kathy's Centre and its work was paused intermittently between March 2020 – March 2021.

Health

Since the first confirmed case of Covid-19 in Uganda on 22nd March 2020, Act4Africa has supported district health teams in their effort to keep communities safe and informed. In collaboration with Mayuge District Local Government we provided Personal Protective Equipment (PPE) to rural district health facilities that have no such resources, including 300 pairs of surgical gloves, 150 facial masks, 40 pocket hand sanitizers and 10 bottles of one-litre sanitizers. To provide far-reaching life-saving information to the community, we also broadcast on popular local radio station Baba FM, alongside the District Health Educator. Act4Africa are grateful to Bowdon Business Club, who provided the funding for these activities.

Water and Sanitation: Act4Africa began work to provide a clean water source (borehole with handpump) in the village of Buwolya, Mayuge District, a community that had previously relied on a contaminated stream as its only water source. Land was generously donated by the community, initial surveys undertaken and a community water management committee formed with guidance and training from Act4Africa, to ensure sustainability. Funding for this vital work was generously provided by a devoted long-time supporter of Act4Africa, Lily Newman, Managing Director of Morgan James Consulting.

Wellbeing and Sexual & Reproductive Health for Adolescent Mothers: Our largest programme active during the reporting period is our work with Adolescent Mothers in Mayuge District which launched in March 2021 with funding through the Small Charities Challenge Fund from UK Aid. This programme is set to continue for 24 months, reaching 225 young mothers aged 19-24 with wellbeing support and sexual and reproductive health training. In addition, 75 local health and social workers will be trained in person-centred care to remove barriers adolescent mothers may face when approaching local health services. Through this programme 1,500 community members will be reached through radio programming and other outreach activities promoting the empowerment and care of adolescent mothers, and providing sexual and reproductive health messaging. Funding from our corporate sponsors, AMV, has also contributed to this programme.

Education

Kindergarten: Kathy's Kindergarten has been open since 5 February 2018. The facility provides unique pre-school education otherwise unavailable locally which is delivered to the Ugandan Early Childhood Development curriculum but contains positive learning experiences developed from best practice in UK Early Years teaching and learning ("learning through play"). During the reporting period, 75 pupils attended the Kindergarten in three classes according to their age. Throughout the Covid-19 national lockdown, the teachers from Kathy's Centre supported the kindergarten pupils with home learning packs and Covid-19-safe home visits to ensure that the pupils will be equipped to progress smoothly through the stages of early childhood education and enter primary school.

Secondary Education for Girls: Our Grow A Girl Programme, running in Mayuge District and Kasese District, has supported 9 adolescent girls to continue their secondary education this year. Although learning was disrupted during the national lockdowns resulting from the Covid-19 pandemic and schools were closed for a year, we maintained contact with the girls mentoring them through the difficulties of lockdown, encouraging them to study and to abstain from sexual advances. We distributed radios and newspaper supplements to allow them to access government education broadcasts. These young women will continue to be supported through Senior 6 (equivalent of A-levels), after which time they will have the opportunity to apply for a bursary from Act4Africa to be used either for further education, or as a start-up capital to establish a small business. Funding for the Grow A Girl programme is gratefully received from a dedicated group of individual sponsors in the UK.

Agriculture and Livelihoods

Provision of Food Security: Our Grains for Growth programme provides post-harvest grain loss prevention training for small holder farmers, thus increasing their families' ability to feed themselves as well as an income stream through selling excess grain. Previous beneficiaries of the Grains for Growth programme have reported that due to their increased ability to harvest and store grain safely, they experienced improved food security and were able to sustain themselves during the lockdown while many other families around them struggled to survive. This programme was paused during the reporting period due to

the Covid-19 lockdown however plans and funding are in place to resume this programme when possible. Funding for this work has been graciously provided through individual donors with help from Global Giving.

B. Humanitarian Assistance

Pupils from Kathy's Kindergarten and beneficiaries of the Grow A Girl programme were provided with emergency assistance during the Covid-19 lockdown in the form of food aid packs containing eggs, sugar, oil, and maize flour.

Additional humanitarian assistance was provided for communities in Kasese District who were displaced during catastrophic floods in Spring 2020. Food and sanitation items were distributed to 250 people living in a camp in Nyamwamba division of Kasese municipality. Families with many children, pregnant mothers, people with disabilities and families of the elderly were prioritised. Relief items included flour, cooking oil, rice, soap, a hand washing tap and a dustbin to help people improve their diet and fight diseases like cholera and coronavirus by washing hands at the entry point of the camp and having a good garbage collection point. Additional items including mattresses and blankets were distributed to Grow A Girl beneficiaries who had lost their homes due to the floods. Funds for this work were generously provided by Global Giving.

External factors affecting achievement

General

The Charity works in difficult circumstances where both social and political factors may give rise to security or access problems that frustrate our ability to put in place the infrastructure and long-term initiatives necessary to, promote gender justice for women, equip those in extreme poverty with life skills and to minimise the impact of HIV/AIDS. On occasion our local partners have also encountered difficulty where the local government infrastructure has broken down or there is an unforeseen imposition of additional requirements.

General Elections

A general election took place in Uganda on 14th January, 2021. In the days and weeks preceding the election, an increased police and military presence was seen in Jinja and other urban areas. Health and safety measures undertaken by the charity resulted in short-term interruptions to programming.

Covid-19

During the reporting period of March 2020 – March 2021, the global Covid-19 pandemic impacted significantly on programmes in Uganda. Programme activities which involved in-person interaction were either amended to ensure safety for staff and participants or were postponed during periods of government enforced lockdown which began on 1st April 2020. All schools in Uganda were closed for most of the academic year. Our kindergarten teachers continued to support pupils through home-learning packs and Covid-19-safe home visits. Additional programming was implemented to support our core beneficiaries in Mayuge District and Kasese District, including emergency food aid. All programmes remain functional and all targets have been met, with any adjustments to time scales communicated to donors.

Voluntary help and gifts in kind

The Trustees are very grateful to the many volunteers who have helped by carrying out activities on our behalf and, those who have worked with us on short term projects. Particularly worthy of mention are Meegan Perkin, Rachel Barham, Tracey Bryant, James McInnes, Ragad Mohamed, Lucy Webb, Michelle Croston, Peter Booth, Dr Jan Webb, and Zorah Meghji.

Financial Review

During the period, the Charity raised £100,115 (2020: £85,586) from the general public and other agencies to carry out the programmes mentioned above. £67,798 (2020: £87,080) of this income was expended during the period; the unrestricted surplus of £20,795 is reflected in our reserves.

As shown in the Statement of Financial Activities, the Charity holds £43,140 (2020: £10,823) which will be used to continue current projects. Fundraising activities have been continuously undertaken to encourage donations and grants.

Reserves Policy

Act4Africa Reserves Policy is to maintain sufficient level of reserves to enable operating activities to be maintained, taking account of potential risks and contingencies that may arise from time to time. The policy is reviewed annually by the Trustees. Excluded from the Reserves Policy is income associated with Endowment Funds and Donor Restricted Funds (Earmarked Income).

In order to make a judgment on the amount of reserves the Trustees consider the risks in respect of unrestricted income and where appropriate restricted income (where funds can only be realised by disposing of a fixed asset) and expenditure. Also taken into consideration are any external identified potential major risks to income and expenditure during the year under consideration. Act4Africa aims to hold in reserve approximately six months operating capital, to provide financial stability and the means for the development of our principal activities.

Reserves will be used to support cash flow shortfalls and to provide against loss of core grants from both Corporate and Trust funding bodies.

Plans for the future

To promote the long-term stability and growth of the charity, strategic transfer of responsibilities regarding governance, communications, and programme strategy is underway between the Act4Africa UK executive and Act4Africa Ugandan staff. By 2026, we aim for Act4Africa Uganda to be completely locally led, while Act4Africa UK will remain as a support office, providing fundraising and resourcing assistance. Over the next year, Act4Africa UK will support Act4Africa Uganda to be increasingly independent, providing training opportunities for staff, creating additional staff positions, and improving governance at local level. The CEO of Act4Africa UK and the General Manager of Act4Africa Uganda are being supported by Monica Nyiraguhabwa, Executive Director of the Girl Up Initiative Uganda on a pro-bono basis to plan and carry-out staff restructuring and improve policy comprehension and compliance.

Current programmes listed above will continue and will be strengthened with additional resources and long-term strategic planning will take place with contribution from beneficiaries, local and international staff, the board or trustees, local officials, subject matter experts and other stakeholders.

Plans are in development to build up our work with Adolescent Mothers to form a more holistic programme of support and training, incorporating life skills training and vocational training. In addition, the Grains for Growth programme will be linked to the Adolescent Mother's programme, ensuring greater food security and income generating capacity for families affected by unintended teen pregnancy.

The Grow A Girl programme, in its current form, will be discontinued in 2023 after the current cohort have completed their secondary education to Senior 6 and have been provided with bursaries for further education or to establish small businesses, as described above. Act4Africa will create a new education programme to better address the root causes that prevent girls from completing their education, taking account of systemic and structural factors. In the next year, research will be enacted in Uganda and the UK to inform our new programme design, with input from current and past beneficiaries, local officials, subject matter experts, and other stakeholders.

The need for an additional building on the site of Kathy's Centre has been identified, to house vocational training rooms and additional staff offices to accommodate our growing programmes. In the coming year, the executives of Act4Africa UK and Act4Africa Uganda will work collaboratively with local and international designers and engineers to finalise plans for the new building, and funding sources for this construction project will be investigated.

Act4Africa UK will continue to strengthen and improve fundraising activities to increase income and build reserves. Additional UK-based staff will be recruited to support our fundraising work including improving our stewardship of individual donors, accessing greater levels of funding from trusts and foundations, and building relationships with corporate donors.

Risk Statement

The Trustees have reviewed the risks to which a small Charity operating with a small number of employees in an area of political, social and economic volatility is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

Company information**Directors/Trustees**

Charis Baker-
Dr Lucy Coates- appointed 30/04/20
Grace Smedley-
Annabelle Proepstl – appointed 30/04/20
Stephanie Higgins – appointed 30/04/20
Helen Robinson – appointed 30/04/20
Sue Underwood – appointed 30/04/20
Martin Smedley – appointed 30/04/20
Katy Adams – appointed 07/01/21, resigned 01/5/21
Debora Mazzetta– *appointed 30/04/20, resigned 27/1/2021*

Company Secretary	Annabelle Proepstl
Governing document	Memorandum and Articles of Association
Company registration number	04276635
Charity registration number	1092074
Registered office	17 Somerset Road Teddington Middlesex TW11 8RT
Independent examiner	Stephen Hendy Data Developments Wolverhampton Science Park Glaisher Drive Wolverhampton, WV10 9TG
Bankers	Barclays Bank Plc

Directors' responsibilities

Charity law requires us as Directors to prepare financial statements for each accounting year which give a true and fair view of the state of the company and of its income and expenditure.

We are required to:

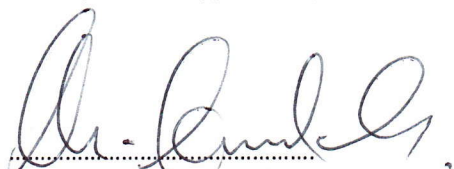
1. Select suitable accounting policies and apply them consistently
2. Make judgements and estimates that are reasonable and prudent
3. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts
4. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business

We are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the Companies Act 2006.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the directors on ~~16~~ 16 September 2021 and signed on their behalf by:

A handwritten signature in blue ink, appearing to read 'M. Smedley', written over a dotted line.

Mr M Smedley (Chair of Trustees)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ACT 4 AFRICA

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2021, which are set out on pages 7 to 13.

Responsibilities and basis of report

As the charity 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 company'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 Directors given by the Charity Commission under section 145(5)(b) of the 2011 Act. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required for an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

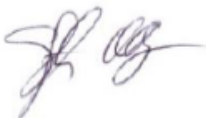
Independent examiner's statement

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 that in any material respect:

1. Accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. The records 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 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.

Signed:



Date: 21st July 2021

ACT 4 AFRICA

COMBINED STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds 2021 £	Designated Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Income and endowments from:						
Donations and legacies		45308	28384	14814	88506	49197
Charitable activities		-	(2044)	-	(2044)	24848
Other trading activities		2613	5592	-	8204	6550
Other		5449	-	-	5448	4991
Total income and endowments		53370	31931	14814	100115	85586
Expenditure on:						
Raising funds		2777	-	-	2777	2547
Charitable activities:						
Direct charitable costs	1	4013	30580	2647	37240	58164
Support costs and administration	1	27781	-	-	27781	26369
Total expenditure		34572	30580	2647	67798	87080
Net income / (expenditure)		18798	1352	12167	32317	(1494)
Transfers between funds		(19735)	20380	(645)	-	-
Net movement in funds		(937)	21732	11522	32317	(1494)
Reconciliation of funds:						
Total funds brought forward at 1 April 2020		1518	7738	1567	10823	12317
Total funds carried forward at 31 March 2021		581	29470	13089	43140	10823

All income and expenditure derive from continuing activities.

The notes on pages 14 to 16 form part of these financial statements.

ACT 4 AFRICA
BALANCE SHEET AS AT 31 MARCH 2021

	Note	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	3		-		-
Current assets					
Debtors	4		579		511
Cash at bank and in hand			43161		11812
			<u>43740</u>		<u>12323</u>
Creditors					
Amounts falling due within one year	5		(600)		(1500)
Net assets			<u>43140</u>		<u>10823</u>
Charity Funds:					
Unrestricted funds					
General Fund	6	581		1518	
Designated Fund	6	29470		7738	
		<u>30051</u>		<u>9256</u>	
Restricted funds	6		13089		1567
Total charity funds			<u>43140</u>		<u>10823</u>

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

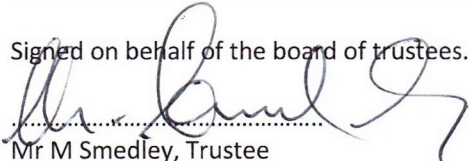
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved and authorised for issue by the Board on xx September 2021.

Signed on behalf of the board of trustees.


 Mr M Smedley, Trustee

Company number: 04276635

Charity number: 1092074

The notes on pages 14 to 16 form part of these financial statements.

General information and basis of preparation

Act 4 Africa is charitable company. The address of the registered office is given in the charity information on page 7 of these financial statements. Each member of the company commits to contribute if the charity is wound up an amount of £10.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income recognition

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Donations and grants receivable are credited to the Statement of Financial Activities as they become receivable.

Where funds are received for a specific purpose as defined by the donor, these are credited to a restricted fund, and are matched against expenditure incurred with the purpose specified.

Grants receivable

Grants received in respect of expenditure charged to the Statement of Financial Activities during the year, have been included within the Statement of Financial Activities.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation.

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset over its expected useful life, as follows:-

UK equipment	3-7 years
Overseas equipment and lease	2-3 years

Debtors and creditors

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Foreign currency

Foreign currency transactions are initially recognised by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Monetary assets and liabilities denominated in a foreign currency at the balance sheet date are translated using the closing rate.

Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

ACT 4 AFRICA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

	Unrestricted Fund	Designated Fund	Restricted Fund	Total 2021	Total 2020
	£	£	£	£	£
1 Charitable activities					
Direct charitable costs					
Direct charitable costs	1920	3576	504	6000	5139
Local teams	2093	27004	2143	31240	45294
Short term mission costs	-	-	-	-	7729
	<u>4013</u>	<u>30580</u>	<u>2647</u>	<u>37240</u>	<u>58162</u>
Support costs & administration					
Postage, printing, minor equipment	741	-	-	741	439
Training and development	232	-	-	232	60
Salaries	17534	-	-	17534	15528
Website and communication	1816	-	-	1816	877
Office costs	5736	-	-	5736	5525
Support and administration	1173	-	-	1173	543
Sundry costs	249	-	-	249	1898
Independent examination and accountancy fees	300	-	-	300	1500
	<u>27781</u>	<u>-</u>	<u>-</u>	<u>27781</u>	<u>26370</u>

Independent examination and accountancy fees comprises the estimated fees for preparation and independent examination of the 2021 year end accounts, reduced by an over accrual for the charges for the previous year

2 Staff & Trustees

During the year, the charity had two part time employed members of staff. Other activities were carried out by consultants and volunteers. No staff received salaries at a rate of more than £60,000 per annum.

No remuneration was paid to any Trustee during the year nor to any person connected to them.

The Chair of Trustees received £949 for reimbursement of office costs incurred on behalf of the charity

The Charity considers its key management personnel to comprise of the Chief Executive Officer (paid employee, part-time), and Board of Trustees who received no remuneration or benefits.

3 Tangible fixed assets

	Equipment UK based £	Equipment Africa £	Total £
Cost or Valuation			
At 1 April 2020	164	33672	33836
Additions in year	-	-	-
Disposals in year*	(164)	(33672)	(33836)
At 31 March 2021	-	-	-
Depreciation			
At 1 April 2020	164	33672	33836
On disposals*	(164)	(33672)	(33836)
Charge for the year	-	-	-
At 31 March 2021	-	-	-
Net Book Values:			
At 31 March 2021	-	-	-
At 31 March 2020	-	-	-

*Disposals in the year represent the write off of old fully depreciated assets

4 Debtors and prepayments

	2021 £	2020 £
Prepayments and accrued income	579	511
Other debtors	-	-
	579	511

5 Creditors: liabilities falling due within one year

	2021 £	2020 £
Accruals	600	1500
	600	1500

6 Analysis of assets between funds

	Opening balance	Incoming Resources	Outgoing Resources	Transfers in the year	Closing balance
£	£	£	£	£	
Restricted funds					
Souter 2019 Grain for Growth	1201	-	-	-	1201
Zac's House	366	-	-	(366)	-
UKAID SCCF	-	13240	(1279)	(73)	11888
Global Giving Hardship Grant	-	775	(695)	(80)	-
Global Giving Flood Relief	-	799	(672)	(127)	-
	<u>1567</u>	<u>14814</u>	<u>(2646)</u>	<u>(646)</u>	<u>13089</u>
Designated funds					
Medical Electives	5280	(2820)	-	(2460)	-
Girl Effect Grow a Girl	539	4860	(3635)	(466)	1298
Kathys Fund	-	1068	(510)	(558)	-
Kasese Resource Centre	-	-	(200)	200	-
Kathys Centre Jinja	-	776	(22719)	21943	-
Grains for Growth	1349	254	-	(38)	1565
Appeal	500	10102	(3515)	(1355)	5732
Heal Uganda	69	-	-	(69)	-
Mayuge Adolescent Young Mothers	-	2150	-	6903	9053
A4A Sustainability Fund	-	10750	-	(3000)	7750
Global Giving Girl Fund	-	4791	-	(719)	4072
	<u>7738</u>	<u>31,931</u>	<u>(30580)</u>	<u>20380</u>	<u>29470</u>
Unrestricted fund					
General fund	1518	53370	(34572)	(19735)	581
	<u>1518</u>	<u>53370</u>	<u>(34572)</u>	<u>(19735)</u>	<u>581</u>

The assets and liabilities represented by the various funds as follows:

	Fixed assets	Current assets	Current liabilities	TOTAL
Restricted funds	-	13089	-	13089
Designated funds	-	29470	-	29470
General funds	-	1181	(600)	581
	<u>-</u>	<u>43740</u>	<u>(600)</u>	<u>43140</u>

7 Related party transactions

There are no related party transactions during the period (2020: £ nil).