

FRIENDS OF KAGANDO

England & Wales · Charity number 1100302

Details

Status Registered

Legal form Other

Registered 2003-10-24

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

Contact

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Quarndon
Derby
DE22 5JS

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Website www.friendsofkagando.co.uk

Activities

Objects: THE RELIEF OF POVERTY, SICKNESS AND DISTRESS IN PARTICULAR BUT NOT RESTRICTED TO PROVIDING FINANCIAL AND MATERIAL SUPPORT FOR KAGANDO HOSPITAL AND THE SURROUNDING RURAL COMMUNITY

Activities: The Charity works towards the relief of poverty and distress, in particular but not restricted to financial and material support for Kagando Hospital and the surrounding rural community in Kasese District in Uganda.

Classification

- **How:** Provides Human Resources, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Uganda

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£225,481	£217,883	-	-
2024-06-30	£265,868	£226,581	-	-
2023-06-30	£261,175	£290,738	-	-
2022-06-30	£418,431	£259,502	-	-
2021-06-30	£319,064	£282,325	-	-

Trustees

Name	Role	Appointed
Dr PETER LUNN	Chair	2013-03-08
Aimee Tokunbo Plumptre		2022-11-17
Dr CHRISTOPHER MICHAEL HARRIS		2014-07-31
Dr Dominic Edwards		2024-07-12
Dr Oliver James StJohn Penney		2021-03-15
ELIZABETH LUNN		2013-03-08
PETER JAMES CHESHIRE		2022-11-17
Peter James Boyce Candy		2022-11-17
Rachel Marion Penney		2021-03-15
Rita Maria Miller		2024-07-12

FRIENDS OF KAGANDO

England & Wales - Charity number 1100302

Accounts



**Trustees' Annual Report and
Financial Statements**

For the year ended 30th June 2025

Registered Charity Number: 1100302

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REFERENCE AND INFORMATION

TRUSTEES THROUGHOUT THE YEAR 2024/25 and to the date of the signing of the financial statements were:

Dr Peter Lunn	Chair
Dr Oliver Penney	Vice Chair
Dr Rachel Penney	Secretary/Treasurer
Elizabeth Lunn	
Dr Chris Harris	
Peter Cheshire	
Peter Candy	
Aimee Tokunbo Plumptre	
Rita Miller (started July 2024)	
Dr Dominic Edwards (started July 2024)	

REGISTERED OFFICE

161 Burley Lane
Quarndon
Derby
DE22 5JS

INDEPENDENT EXAMINER

Amy Beecroft, FCA
Chartered Accountant
19, Newton Road,
Lindfield
Haywards Heath,
West Sussex
RH16 2NB

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TRUSTEES' REPORT FOR THE YEAR ENDED 30 June 2025

The trustees present their Annual Report and Financial Statements for the year ended 30th June 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Friends' constitution, 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 (FRS102).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Friends of Kagando (FoK) is a registered charity, number 1100302 and is governed by its Trust Deed dated 06/09/2003 and Constitution dated 02/02/2018.

FoK operates through trustees' meetings, which make decisions by consensus or straight votes. Trustee meetings take place at least three times annually, covering the broad strategy and areas of activity for the Friends, including consideration of grant making, investment, reserves and risk management policies and performance. All trustees serve in an honorary capacity.

Day to day management is carried out by four main office holders: Chair, Vice-Chair, Treasurer, and Secretary with frequent e-mail and telephone communication. They are supported by other trustees in different aspects of the Charity's activities, with any key decisions being ratified at Trustee meetings. This is supplemented by frequent contact with the Management Team at Kagando Hospital.

New trustees are appointed by consensus of trustees and are invited as needed to strengthen the team.

Many of the trustees also make visits to Kagando hospital to strengthen relations with hospital management and to monitor the use of funds.

To strengthen the management of the charity, the following policies are in place and are reviewed annually:

- Safeguarding
- Grant making
- Expenses
- Data Protection
- Reserves and investment

OBJECTIVES & PRINCIPAL ACTIVITIES

The principal activity of the Friends is the relief of poverty and distress, in particular but not restricted to financial and material support for Kagando Hospital and the surrounding rural community.

TRUSTEES' REPORT FOR THE YEAR ENDED 30 June 2025, continued

PUBLIC BENEFIT

In planning activities Friends of Kagando trustees have taken care to remember their objectives as set out above. This is in line with their duty to ensure that the activities of the charity had public benefit as required by the Charity Commission. Regular communication with Hospital management has helped the charity understand how best it can help reach those in need. The main activities undertaken are listed below.

SUMMARY OF THE MAIN ACTIVITIES AND KEY ACHIEVEMENTS

Salary support

The majority of support was given to Kagando Hospital, where there is great poverty and need for caring medical attention. One of the ways in which the Friends do this is by helping financially with wage costs – the key running cost of the hospital. Friends of Kagando remains the largest source of grant and donation funding for the hospital, supplementing fees and internally generated income, and support from Kasese District Local Government.

Children's ward

Via the C100 fund, Friends of Kagando provides subsidies to the cost of children's healthcare, helping to ensure that parents who otherwise could not afford the fees feel able to take their sick children to hospital. We also funded the refurbishment of the Neonatal Intensive care unit.

General Hospital equipment and buildings

Hospitals in Africa often rely on much more basic equipment than in the UK, and therefore the FoK can make a real difference by helping to purchase items to assist the quality of care. Items funded in 2024/25 included 6 new oxygen concentrators and a UPS unit which allows an Uninterrupted Power Supply to essential equipment, thus limiting damage from fluctuating voltage and power outages. We have supported regular visits from an experienced BioMedical engineer who works with the hospital electrician to maintain essential equipment.

We have contributed to some upgrading of the guest house as this is potentially an important source of income for the hospital

Health related outreach and local projects

The Friends support several health-based activities locally. These include palliative care outreaches, work with epilepsy, Women's health, a monthly activity club (JaJa day) for families affected by HIV, and health work at the local prison. This all has a positive impact in the community. We also support the Rwenzori Women for Health initiative, providing education and health care to many of the remote communities around Kagando.

Sponsorship

Sponsorship of members of staff to undertake further training is supported where it will lead to future benefits for the hospital and to fill skill gaps in the local area. Sponsorship in 2024/25 included three nurses who have completed diploma courses in palliative care, and paediatric nursing and the completion of a medical degree for one student, who has been

TRUSTEES' REPORT FOR THE YEAR ENDED 30 June 2025, continued

supported over the last five years. We have now agreed to sponsor two young doctors as they undertake specialist training in Orthopaedics and Paediatrics, with a commitment to return to Kagando when their training is completed.

A generous donation from Interface Uganda has covered the salary for a physiotherapy intern.

Hospital Farm

Over 40 yrs ago a farm was established at Kagando Hospital to provide food and milk for malnourished children and also to generate income to subsidise fees for patients. Over the years the fields have fallen into disrepair but this year, with funds from Friends of Kagando and a lot of local enthusiasm, the farm has come back to life. A wide variety of crops has been planted, and there are plans for livestock as well

Local schools

We continue to believe in the importance of education in helping the local community in its fight against poverty. The main recipient of funds in 2024/25 was KalikiKaliki Primary School, with regular contributions to salaries, porridge for the children and a special payment for rebuilding a classroom.

Finance Review

There have been positive changes in the management team over the past two years and the review of the HR department has already led to areas of improvement.

Hospital Electricity Supply

The Friends continue to be heavily involved in a project to establish a reliable Solar power supply for the hospital which will bring cost savings for the hospital and reduce dangerous power outages on the wards. This has proved considerably more complex than anticipated, but the project is moving forward. We expect that final robust plans will be agreed soon and the work put out to tender.

Hospital Visits

The friends facilitate and provide advice for visits by volunteer specialists, actual or potential donors and work experience placements (e.g., Medical Students), in liaison with the local leadership in Kagando. During this year the foreign office has advised 'essential travel only' to the area after local unrest and terrorist activity. Several trustees have visited, but we have had to advise students to make other plans.

There continues to be a lot of interest and enthusiasm from students, and we very much hope that the FO advice will change soon. *(At the time of writing, in Jan 26, the FO warning is no longer in place and we already have several students booked in)*

Communication

Trustees are in regular contact with the hospital management team by Zoom, email and WhatsApp. Regular communication with donors takes place via the newsletter which is sent every 3 months, with updates on key activities, achievements, needs and how funds are being used. Monthly prayer and update meetings involving staff at the hospital, trustees and donors also take place.

TRUSTEES' REPORT FOR THE YEAR ENDED 30 June 2025, continued

FINANCIAL REVIEW

Total income for the year ended 30th June 2025 amounted to £225,481

Total outgoings for the year ended 30th June 2025 amounted to £217,884 with £214,318 spent on charitable activities. Other costs included website maintenance, bookkeeping and other administration costs.

Total income less total outgoings results in a net surplus for the year, carried forward of £7,597.

RISK MANAGEMENT

The trustees maintain a risk register, which is reviewed annually at a trustees' meeting. The trustees have assessed the major risks to which the charity is exposed on an ongoing basis and are satisfied that systems are in place to reduce exposure to these risks. Risks are also discussed at trustee meetings as the need arises.

In 2024/25 the Trustees also undertook an exercise to focus and summarise the most serious risks. These were considered to be:

- Possibility of falling income for the charity over the medium to long term, as our donor age increases, and the cost-of-living crisis continues
- Problems at Kagando hospital with a direct consequence to the Friends ability to carry out its charitable objectives,
- Security issues in Uganda. Currently the British foreign office is still advising against travel to the Kagando region but we are hopeful that this advice will change soon. *(at the time of writing this report the FO restrictions have been lifted)*

For all these risks the Trustees considered what actions were possible to mitigate and monitor them.

RESERVES POLICY

The trustees have agreed that cash reserves broadly equivalent to six months regular expenditure to Kagando should normally be maintained in the General Fund as a buffer against loss of income. Three months of regular expenditure is also held in the C100 restricted reserve, held specifically for subsidising Children's ward fees.

The charity holds sufficient reserves to meet its reserve policy.

VOLUNTEERS

Volunteers at the hospital and Trustees are self-funding and responsible for their own health and safety. In addition to the Trustees activities, support is provided to the charity by general volunteers in terms of fundraising and website maintenance.

TRUSTEES' REPORT FOR THE YEAR ENDED 30 June 2025, continued

FUTURE PLANS

The Charity will continue focusing its main support on Kagando hospital. The Solar Project has proved much more complicated than anticipated but progress is being made towards a robust design and we are very hopeful that work will begin soon. The HR review provided lots of interesting food for thought and for discussion with the management team. The first installment of payment for a new digital X Ray machine has been made and delivery is awaited. We are also planning to buy an Echocardiogram for the hospital to reduce the need to transfer patients elsewhere for investigations.

The trustees continue to be grateful for the generosity of the donors in enabling these activities.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 30 June 2025

The trustees are responsible for preparing the accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year.

In preparing accounts giving a true and fair view, the trustees should follow best practice and:

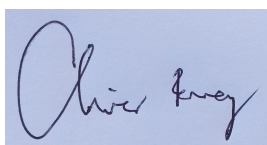
- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the Charity and which enable them to ascertain the financial position of the Charity, and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO INDEPENDENT EXAMINER

In so far as the trustees are aware at the time of approving the Trustees' Annual Report

- There is no relevant information of which the Independent Examiner is unaware; and
- themselves aware of any relevant information and to establish that it has been communicated to the Independent Examiner.



.....

Chairman of the Board of Trustees

Dated: 10th April 2026

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of Charity for the year ended 30 June 2025.

Responsibilities and basis of report

The Charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act).

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Charity as required by section 130 of the Act or
- (2) the accounts do not accord with those records, or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts Reports) Regulations 2008 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.

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.

Amy Beecroft

Amy Beecroft, FCA
Chartered Accountant
19 Newton Road
Lindfield
Haywards Heath
West Sussex
RH16 2NB

Dated: 27th March 2026

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 JUNE 2025

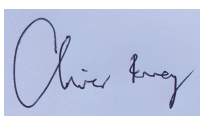
	Note	<u>UNRESTRICTED FUNDS 2024/25</u> £	<u>RESTRICTED FUNDS 2024/25</u> £	<u>TOTAL FUNDS 2024/25</u> £	<u>TOTAL FUNDS 2023/24</u> £
<u>INCOME</u>					
Donations and legacies					
Donations (inc Gift Aid)	3	71,420	142,547	213,967	253,798
Charitable Income		0	0	0	0
Other Trading Income		0	0	0	0
Investment income	4	11,367		11,367	12,017
Other Income - Just Giving, Jewellery sales		146	-	146	53
Total Income		<u>82,934</u>	<u>142,547</u>	<u>225,481</u>	<u>265,868</u>
<u>EXPENDITURE</u>					
Fund Raising		253	23	276	216
Charitable activities	5/6	71,310	142,539	213,849	224,468
Other	7	3,758	0	3,758	1,897
Total Expenditure		<u>75,321</u>	<u>142,562</u>	<u>217,883</u>	<u>226,581</u>
<u>NET INCOME/ (EXPENDITURE)</u>		<u>7,612</u>	<u>(15)</u>	<u>7,597</u>	<u>39,287</u>
Transfers between funds	11	(3,000)	3,000	-	-
Net movement in funds		4,612	2,985	7,597	39,287
Reconciliation in funds					
Funds brought forward		108,136	278,142	386,278	346,992
Funds carried forward		112,748	281,127	393,875	386,279

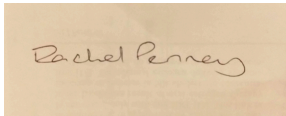
BALANCE SHEET AS AT 30 June 2025

	Note	<u>UNRESTRICTED FUNDS 2024/5</u>	<u>RESTRICTED FUNDS 2024/5</u>	<u>TOTAL FUNDS 2024/25 £</u>	<u>TOTAL FUNDS 2023/2024 £</u>
CURRENT ASSETS					
Debtors	8	1,321	1,297	2,618	13,897
Cash at Bank and in Hand	9	111,555	279,830	391,385	373,010
TOTAL CURRENT ASSETS		<u>112,876</u>	<u>281,127</u>	<u>394,003</u>	<u>386,907</u>
CURRENT LIABILITIES					
Creditors		(128)	-	(128)	(628)
NET CURRENT ASSETS		<u>112,748</u>	<u>281,127</u>	<u>393,875</u>	<u>386,279</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>112,748</u>	<u>281,127</u>	<u>393,875</u>	<u>386,279</u>
FUNDS OF THE CHARITY					
Unrestricted funds	10	111,848		111,848	108,136
Restricted funds	10		281,127	281,127	278,143
TOTAL FUNDS		112,748	281,127	393,875	386,279

Notes at pages 13 to 23 form part of these accounts

Approved by the trustees on ...10th April 2026.....

... 
Chairman & Trustee

... 
Secretary & Trustee

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 June 2025

CHARITABLE STATUS

Friends of Kagando, is registered as a charity with UK Charity Commission (No: 1100302). The charity constitutes a public benefit entity as defined by FRS 102.

ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historic cost convention, and in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities" (SORP FRS102) and applicable UK Accounting Standards and the Charities Act.

The Financial Statements are required to give a true and fair view. To achieve this, the trustees have chosen accounting policies suitable to a Charity, applied them consistently and made judgments on estimates that they consider prudent and reasonable.

Going concern

The trustees have applied the going concern basis of accounting, as they consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 June 2025

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advance payments for the goods or services it must provide.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Taxation

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

Funds structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose. The aim and use of each restricted fund is set out in the notes to the financial statements.

Financial Instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

3. ANALYSIS OF INCOME - DONATIONS AND LEGACIES

	<u>Unrestricted Funds 2024/25</u>	<u>Restricted Funds 2024/25</u>	<u>Total Funds 2024/25</u>	<u>Total Funds 2023/24</u>
Donations and gifts	43,039	107,769	150,808	168,012
Gift Aid	7,527	16,619	24,147	24,865
Grants from other charities	20,854	18,159	39,013	60,921
Total donations and legacies	<u>71,420</u>	<u>142,547</u>	<u>213,967</u>	<u>253,798</u>

In the prior year total restricted donations and legacies were £156,001

4. ANALYSIS OF INCOME – INVESTMENT INCOME

	<u>Unrestricted Funds 2024/25</u>	<u>Restricted Funds 2024/25</u>	<u>Total Funds 2024/25</u>	<u>Total Funds 2023/24</u>
Interest income (Epworth)	11,367	-	11,367	12,017
Total investment income	<u>11,367</u>	<u>-</u>	<u>11,367</u>	<u>12,017</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

5. ANALYSIS OF EXPENDITURE - CHARITABLE ACTIVITIES

	<u>Unrestricted Funds 2024/25</u>	<u>Restricted Funds 2024/25</u>	<u>Total Funds 2024/25</u>	<u>Total Funds 2023/24</u>
Grants to Kagando hospital	64,143	79,081	143,224	159,992
Payments on behalf of Kagando (mainly for X Ray machine)	4,452	40,498	44,950	15,984
Grants for local initiatives (school and water projects)	2,715	22,960	25,675	35,929
Other related grants and payments	0	0	0	7,745
Transport costs related to charitable activities	0	0	0	4,888
Total expenditure on charitable activities	<u>71,310</u>	<u>142,539</u>	<u>213,849</u>	<u>224,468</u>

6. GRANT MAKING

Analysis	<u>Grants to Institutions</u>	<u>Grants to individuals</u>	<u>Total 2024/25</u>	<u>Total 2023/24</u>
Grants to Kagando Hospital and Rural Development Centre	135,325	-	135,325	160,529
Various individuals to help with training fees	-	-	-	13,061
Grants to local schools	11,451	-	11,451	10,886
Grants paid to, or on behalf of, Kagando Electric Power scheme	4,044	-	4,044	3,810
Grants to other local related organisations	18,079		18,079	15,310
Total	<u>168,899</u>	<u>-</u>	<u>168,899</u>	<u>203,596</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 June 2025

Grants to Institutions

Friends of Kagando has made grants to particular institutions that are material in the context of its grant making.

Name of institution	Purpose	Total amount of grants paid £
Kagando Hospital	Salary support	56,232
Kagando Hospital	Subsidy of children's medical fees	48,000
Kagando Hospital	Palliative care work	6,000
Kagando Hospital Farm	Redeveloping farm land	2,159
Rwenzori Women for Health	Community Outreach and health education	10,060
Kagando Hospital Solar Project	Building reliable power supply	4,044
KalikiKaliki Primary School	Salary support, running costs and classroom building	11,451
Other unanalysed grants		30,934
Total		<u>168,899</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2025

7. DETAILS OF OTHER EXPENDITURE

	2024/25 £	2023/24 £
Independent examination fees	120	120
Bank charges	79	76
Just Giving	253	-
Professional fees	3,040	1,370
Other Admin charges	519	=
Total other expenditure	<u>4,011</u>	<u>1,566</u>

In the current year, £2,580 was granted to support the HR review at Kagando hospital but this was allocated to charitable activities as this was felt to better reflect the nature of the expense.

8. DEBTORS

	2024/25 £	2023/24 £
Prepayments and accrued income (Stewardship)	125	362
Gift Aid due from HMRC	2,619	13,536
Total	<u>2,744</u>	<u>13,898</u>

9. CASH AT BANK AND IN HAND

	2024/25 £	2023/24 £
Cash at bank and in hand	136,557	129,755
Short term deposits	254,622	243,255
Total	<u>391,179</u>	<u>373,010</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 June 2025

FUNDS

10.1 Breakdown of funds 2024/25

Fund names	Type	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Fund balances carried forward
			£	£	£	£	£
General	Unrestricted	General purposes	108,136	82,934	(75,322)	(3,000)	112,748
Child 100	Restricted	Payment of medical fees of children and assistance to Children's ward	20,617	49,355	(53,018)		16,954
Nurses Salary	Restricted	Supporting nurses' salary costs	1,849	19,837	(9,442)	-	12,244
Power	Restricted	Supporting a reliable power supply at Kagando hospital	216,809	2,062	(8,773)	-	210,098
Kalikikaliki	Restricted	Funds for Kalikikaliki Primary School	1091	10,958	(11,451)	-	598
Rwenzori Women for Health	Restricted	Supporting women's outreach health work	17,501	4,950	(10,060)	-	12,391
Palliative	Restricted	Support for palliative care costs	12,655	4,252	(6,000)	-	10,907
Special Salaries	Restricted	Supporting emergency flood relief	3,380		(3,240)	-	140
Sponsorship	Restricted	Supporting hospital staff in further training	893	1,000	(1,330)	3,000	3,563
Physio	Restricted	Supporting an intern	548	8,500	(712)	-	8,336
X Ray	Restricted	Providing a new X ray machine	-	41,030	(36,485)	-	4,545
Other funds	Restricted	Sand filters, Compassion, individuals	2,799	604	(2,051)	-	1,352
		Total Funds	386,279	225,482	217,882	-	393,876

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2025**

10.2. Breakdown of funds 2023/24

Fund names	Type	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Fund balances carried forward
			£	£	£	£	£
General	Unrestricted	General purposes	70,119	109,866	(68,038)	(3,811)	108,136
Child 100	Restricted	Payment of medical fees of children and assistance to Children's ward	16,586	54,226	(50,195)	-	20,617
Kalikikaliki	Restricted	Funds for Kalikikaliki Primary School	963	11,014	(10,886)	-	1,091
Nurses Salary	Restricted	Supporting nurses' salary costs	1,910	13,836	(13,897)	-	1,849
Palliative	Restricted	Support for palliative care costs	8,360	13,295	(9,000)	-	12,655
Sponsorship	Restricted	Supporting hospital staff in further training	-	1,200	(5,306)	5,000	894
Rwenzori Women for Health	Restricted	Supporting women's outreach health work	7,511	16,350	(6,360)	-	17,501
Power	Restricted	Supporting a reliable power supply at Kagando hospital	234,131	2,602	(19,923)	-	216,810

Friends of Kagando*Registered Charity number: 1100302*

Year ended 30 June 2025

Flood relief	Restricted	Supporting emergency flood relief	-	5,817	(4,503)	-	1,314
Lazarus	Restricted	Supporting a new building at Kagando hospital	-	21,008	(21,008)	-	-
Other funds	Restricted	Various	7,412	16,654	(17,465)	(1,189)	5,412
Total Funds			346,992	265,868	(226,581)	-	386,279

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 June 2025

TRANSFERS BETWEEN FUNDS

£3,000 was moved from General funds to the sponsorship fund on the agreement of the trustees. This was to cover a deficit on the fund after a revitalised focus on supporting training in areas where the hospital had skill gaps. This focus will continue in 2025/26.

TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

None of the trustees have been paid any remuneration, received any other benefits from an employment with the charity or a related entity, or have been reimbursed for trustee expenses.

In the year, the aggregate of donations given to Friends of Kagando by trustees was £18,000 (2023/24 £7,700).

Kagando Hospital Farm has a separate bank account which is managed by the Financial Controller at Kagando hospital

Rachel Penney
March 2026

FRIENDS OF KAGANDO

England & Wales - Charity number 1100302

Accounts



Trustees' Annual Report and Financial Statements

For the year ended 30th June 2024

Registered Charity Number: 1100302

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REFERENCE AND INFORMATION

TRUSTEES THROUGHOUT THE YEAR 2023/24 and to the date of the signing of the financial statements were:

Dr Peter Lunn	Chair
Dr Rachel Penney	Secretary
Anna Kingdom (<i>resigned 19 April 2024</i>)	Treasurer
Elizabeth Lunn	
Dr Chris Harris	
Maureen Moore (<i>resigned 22 February 2024</i>)	
Dr Oliver Penney	
Peter Cheshire	
Peter Candy	
Aimee Tokunbo Plumptre	
Rita Miller (<i>from 12 July 2024</i>)	
Dr Dominic Edwards (<i>from 12 July 2024</i>)	

REGISTERED OFFICE

161 Burley Lane
Quarndon
Derby
DE22 5JS

INDEPENDENT EXAMINER

Amy Beecroft, FCA
Chartered Accountant
19, Newton Road,
Lindfield
Haywards Heath,
West Sussex
RH16 2NB

TRUSTEES' REPORT FOR THE YEAR ENDED 30 June 2024

The trustees present their Annual Report and Financial Statements for the year ended 30th June 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Friends' constitution, 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 (FRS102).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Friends of Kagando is a registered charity, number 1100302 and is governed by its Trust Deed dated 06/09/2003 and Constitution dated 02/02/2018.

The Friends operates through trustees' meetings, which make decisions by consensus or straight votes. Trustee meetings take place at least three times annually, covering the broad strategy and areas of activity for the Friends, including consideration of grant making, investment, reserves and risk management policies and performance. All trustees serve in an honorary capacity.

Day to day management is carried out by four main office holders: Chair, Vice-Chair, Treasurer, and Secretary with frequent e-mail and telephone communication. They are supported by other trustees in different aspects of the Charity's activities, with any key decisions being ratified at Trustee meetings. This is supplemented by frequent contact with the Management Team at Kagando Hospital.

New trustees are appointed by consensus of trustees and are invited as needed to strengthen the team.

Many of the trustees also make visits to Kagando hospital to strengthen relations with hospital management and to monitor the use of funds. In 2023/24 no visits were made due to advice from the UK foreign office on travel to the area, but regular communication with the hospital management team was maintained.

To strengthen the management of the charity, the following policies are in place and are reviewed annually:

- Safeguarding
- Grant making
- Expenses
- Data Protection
- Reserves and investment

OBJECTIVES & PRINCIPAL ACTIVITIES

The principal activity of the Friends is the relief of poverty and distress, in particular but not restricted to financial and material support for Kagando Hospital and the surrounding rural community.

TRUSTEES' REPORT FOR THE YEAR ENDED 30 June 2024, continued

PUBLIC BENEFIT

In planning activities Friends of Kagando trustees have taken care to remember their objectives as set out above. This is in line with their duty to ensure that the activities of the charity had public benefit as required by the Charity Commission. Regular communication with Hospital management has helped the charity understand how best it can help reach those in need. The main activities undertaken are listed below.

SUMMARY OF THE MAIN ACTIVITIES AND KEY ACHIEVEMENTS

Salary support

The majority of support was given to Kagando Hospital, where there is great poverty and need for caring medical attention. One of the ways in which the Friends do this is by helping financially with wage costs – the key running cost of the hospital. This amounted to £57.9K in 2023/24 (£57.2K in 2022/23), including specialist support, and covering around 15% of the hospital's total gross wages. Friends of Kagando remains the largest source of grant and donation funding for the hospital, supplementing fee and internally generated income, and support from Kasese District Local Government.

Children's ward

Via the C100 fund, Friends of Kagando provides subsidies to the cost of children's healthcare, helping to ensure that parents who otherwise could not afford to, feel able to take their sick children to hospital. In 2023/24 the subsidies sent by the Charity covered 78% of the discounts given. We also funded the purchase of an incubator and smaller equipment for the Neonatal ICU.

General Hospital equipment and buildings

Hospitals in Africa often rely on much more basic equipment than in the UK, and therefore the Friends can make a real difference in aiding in purchasing items to assist the quality of care. Items in 2023/24 included a new ultrasound battery, defibrillators and the fitting out of the hospital's new ambulance.

We also assisted in getting £21K of funds to the hospital for a building extension as part of the Lazarus project, which is focused on leprosy patients.

Health related outreach and local projects

The Friends support several health-based activities locally, some based at the hospital. This includes palliative care outreaches, work with epilepsy, Women's health, a Children's monthly activity club called JaJa day, and health work at the local prison. This all has a positive impact in the community. The palliative care team completed 8 outreaches a month to local areas, aided by the new vehicle purchase Friends of Kagando supported the year before.

Friends of Kagando also supported the sending of funds for water projects at Buthale and Kyondo. These allow the local households to fetch water safely without long arduous journeys into the valleys.

In May 2024 there were devastating floods in the Rwenzori mountains, causing suffering in the local area. An emergency appeal was generously responded to by donors and allowed the purchase of food, safe water tablets and other provisions for camps in the area, as well as the repairing of water damage at Kagando hospital.

TRUSTEES' REPORT FOR THE YEAR ENDED 30 June 2024, continued

Sponsorship

Sponsorship of students is supported where it will lead to future benefits for the hospital and to fill skill gaps in the local area. In the year we moved to a system where hospital management propose students for sponsorship, based on gaps in expertise at the hospital. Sponsorship in 2023/24 included training for palliative care, paediatric nursing and the continuation of a medical degree for one student, who has been supported over the last five years, and is in his final semester.

Local schools

We continue to believe in the importance of education in helping the local community in its fight against poverty. The main recipient of funds in 2023/24 was KalikiKaliki Primary School, assisting with teacher's salaries, porridge for the children, repair of a water tank, and £3K for classroom building.

Finance Review

2023/24 saw the culmination of a multi-year finance review for the hospital. This has led to improvements in internal controls, a stronger finance team, and a better awareness of the areas of financial concern. Some of the recommendations have already been taken on board and others are in the process of being implemented, but we hope this will lead to lasting change for the hospital's financial struggles. One outcome of this is a similar follow-on review of the HR department, which has already started and is highlighting key areas of improvement.

Hospital Electricity Supply

The Friends continue to be heavily involved in a project to establish a reliable power supply for the hospital. This will bring cost savings for the hospital and reduce dangerous power outages on the wards. After a 6-month hiatus and review period, the project is moving forward and will be run on solar power, as opposed to Hydro, as initially planned. In 2023/24 designs were drawn up and post year end the contractor for the project selected.

Hospital Visits

The friends facilitate and provide advice for visits by volunteer specialists, actual or potential donors and work experience placements (e.g., Medical Students), in liaison with the local leadership in Kagando. Work placements are always under the direction of the local leadership and at their invitation or acceptance following an application. These include clinical and non-clinical services, teaching and research and information gathering roles both in the hospital and the community. Two elective student visits were made early in 2023/24, and several more planned, although sadly these had to be delayed due to advice from the foreign office to not travel to the area after local unrest and terrorist activity.

Due to this advice, any planned trustee visits in the year were also delayed. The trustees continue to monitor the situation.

Communication

Regular communication with donors takes place via a regular newsletter around every 3 months - updating them on key activities, achievements, needs and how funds are being used. Monthly prayer and update meetings involving staff at the hospital, trustees and donors also took place. Communication has also been boosted via the launch of a new, more accessible website.

A Supporter's Day was held in October 2023 with inspiring talks, a chance to ask questions, and time to worship and prayer together about Kagando. This included a visit by Canon Uzziah, the Director of the hospital.

TRUSTEES' REPORT FOR THE YEAR ENDED 30 June 2024, continued

FINANCIAL REVIEW

Total income for the year ended 30th June 2024 amounted to £265,868

Total outgoings for the year ended 30th June 2024 amounted to £226,581 with £224,468 spent on charitable activities. Other costs included fundraising costs, development of the updated website, and administration costs.

Total income less total outgoings results in a net surplus for the year, carried forward of £39,287. £38,017 of this surplus was in the general fund, after transfers.

RISK MANAGEMENT

The trustees maintain an extensive risk register, which is reviewed annually at a trustees' meeting. The trustees have assessed the major risks to which the Friends' is exposed on an ongoing basis and are satisfied that systems are in place to reduce exposure to these risks. Risks are also discussed at trustee meetings as the need arises.

In 2023/24 the Trustees also undertook an exercise to focus and summarise the most serious risks. These were considered to be:

- Possibility of falling income for the charity over the medium to long term, as our donor age increases, and the cost-of-living crisis continues
- Problems at Kagando hospital with a direct consequence to the Friends ability to carry out its charitable objectives, including climbing debt and lack of succession planning
- Reputational damage to the Friends from rumours or negative feedback
- Security issues in Uganda, given recent attacks. Currently the British foreign office is still advising against travel to the Kagando region.

For all these risks the Trustee's considered what actions were possible to mitigate and monitor them.

RESERVES POLICY

The trustees have agreed that cash reserves broadly equivalent to six months regular expenditure to Kagando should normally be maintained in the General Fund as a buffer against loss of income. Three months of regular expenditure is also held in the C100 restricted reserve, held specifically for subsidising Children's ward fees.

The charity holds sufficient reserves to meet its reserve policy.

VOLUNTEERS

Volunteers at the hospital and Trustees are self-funding and responsible for their own health and safety.

In addition to the Trustees activities, support is provided to the charity by general volunteers in terms of fundraising and website maintenance.

TRUSTEES' REPORT FOR THE YEAR ENDED 30 June 2024, continued

FUTURE PLANS

The Charity will continue focusing its main support on Kagando hospital and aims to bring to completion in the next 12 months the solar project to improve the stability of the electricity supply there. It is also supporting a HR review to improve the staff recruitment, retention and management at the hospital, a process which has already started post year end. Other projects currently underway are the regeneration of the farm business unit and support for the hospital in purchasing a much-needed replacement X-ray machine. The trustees continue to be thankful for the generosity of the donors in enabling these activities.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 30 June 2024

The trustees are responsible for preparing the accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year.

In preparing accounts giving a true and fair view, the trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the Charity and which enable them to ascertain the financial position of the Charity, and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO INDEPENDENT EXAMINER

In so far as the trustees are aware at the time of approving the Trustees' Annual Report

- There is no relevant information of which the Independent Examiner is unaware; and
- They have taken all steps that they ought to have taken as trustees, in order to make themselves aware of any relevant information and to establish that it has been communicated to the Independent Examiner.

.....
Chairman of the Board of Trustees
Dated:

Friends of Kagando
Trustees' Report
Year Ended 30th June 2024

Report of the Independent Examiner to the Trustees of Friends of Kagando

I report on the accounts of the Friends of Kagando for the year ended 30 June 2024 which are set out on the attached pages.

Respective responsibilities of trustee and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144 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 Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to 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 disclosed in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts provide 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 Charities act 2011; and
- to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of the Charities Act 2011

have not been met: or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: *Amy Beecroft*

Date: 4th December 2024

Name: Amy Beecroft

Relevant professional qualification or body: FCA

Address: 19 Newton Road

Lindfield

RH16 2NB

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 JUNE 2024

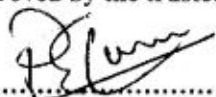
	<u>Note</u>	<u>UNRESTRICTED</u> <u>FUNDS</u> 2023/24 £	<u>RESTRICTED</u> <u>FUNDS</u> 2023/24 £	<u>TOTAL</u> <u>FUNDS</u> 2023/24 £	<u>TOTAL</u> <u>FUNDS</u> 2022/2023 £
Income and endowments					
Donations and legacies	3	97,797	156,001	253,798	254,788
Charitable income		-	-	-	-
Other trading income		-	-	-	-
Investment Income	4	12,017		12,017	6,329
Other income		53	-	53	58
Total income		<u>109,867</u>	<u>156,001</u>	<u>265,868</u>	<u>261,175</u>
Expenditure on:					
Raising funds		216	-	216	216
Charitable activities	5/6	65,924	158,544	224,468	281,751
Other	7	1,897	-	1,897	8,771
Total expenditure		<u>68,037</u>	<u>158,544</u>	<u>226,581</u>	<u>290,738</u>
Net income/(expenditure)		41,830	(2,543)	39,287	(29,563)
Transfers between funds	11	(3,812)	3,812		-
Net movement in funds		38,018	1,269	39,287	(29,563)
Reconciliation in funds					
Funds brought forward		70,119	276,873	346,992	376,555
Funds carried forward		<u>108,137</u>	<u>278,142</u>	<u>386,279</u>	<u>346,992</u>

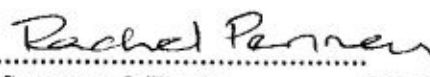
BALANCE SHEET AS AT 30 June 2024

		UNRESTRICTED FUNDS 2023/24 £	RESTRICTED FUNDS 2023/24 £	TOTAL FUNDS 2023/24 £	TOTAL FUNDS 2022/2023 £
	Note				
CURRENT ASSETS					
Debtors	8	7,764	6,133	13,897	12,200
Cash at Bank and in Hand	9	100,501	272,509	373,010	335,040
TOTAL CURRENT ASSETS		108,265	278,642	386,907	347,240
CURRENT LIABILITIES					
Creditors		(128)	(500)	(628)	(248)
NET CURRENT ASSETS		108,137	278,142	386,279	346,992
TOTAL ASSETS LESS CURRENT LIABILITIES		108,137	278,142	386,279	346,992
FUNDS OF THE CHARITY					
Unrestricted funds	10	108,137	-	108,136	70,199
Restricted funds	10	-	278,142	278,143	276,873
TOTAL FUNDS		108,137	278,142	386,279	346,992

Notes at pages 13 to 21 form part of these accounts

Approved by the trustees on 23/1/25


Chairman & Trustee


Secretary & Trustee

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 June 2024

1. CHARITABLE STATUS

Friends of Kagando, is registered as a charity with UK Charity Commission (No: 1100302). The charity constitutes a public benefit entity as defined by FRS 102.

2. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historic cost convention, and in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities" (SORP FRS102) and applicable UK Accounting Standards and the Charities Act.

The Financial Statements are required to give a true and fair view. To achieve this, the trustees have chosen accounting policies suitable to a Charity, applied them consistently and made judgments on estimates that they consider prudent and reasonable.

Going concern

The trustees have applied the going concern basis of accounting, as they consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 June 2024

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advance payments for the goods or services it must provide.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Taxation

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

Funds structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose. The aim and use of each restricted fund is set out in the notes to the financial statements.

Financial Instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

3. ANALYSIS OF INCOME - DONATIONS AND LEGACIES

	<u>Unrestricted Funds</u> 2023/24	<u>Restricted Funds</u> 2023/24	<u>Total Funds</u> 2023/24	<u>Total Funds</u> 2022/23
Donations and gifts	61,360	106,652	168,012	179,660
Gift Aid	11,493	13,372	24,865	25,944
Grants from other charities	24,944	35,977	60,921	49,184
Total donations and legacies	<u>97,797</u>	<u>156,001</u>	<u>253,798</u>	<u>254,788</u>

In the prior year total restricted donations and legacies were £158,529

4. ANALYSIS OF INCOME – INVESTMENT INCOME

	<u>Unrestricted Funds</u> 2023/24	<u>Restricted Funds</u> 2023/24	<u>Total Funds</u> 2023/24	<u>Total Funds</u> 2022/23
Interest income	12,017	-	12,017	6,329
Total investment income	<u>12,017</u>	<u>=</u>	<u>12,017</u>	<u>6,329</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

5. ANALYSIS OF EXPENDITURE - CHARITABLE ACTIVITIES

	<u>Unrestricted Funds 2023/24</u>	<u>Restricted Funds 2023/24</u>	<u>Total Funds 2023/24</u>	<u>Total Funds 2022/23</u>
Grants to Kagando hospital	54,018	105,904	159,922	139,997
Payments on behalf of Kagando	6,644	9,340	15,984	41,348
Grants for local initiatives	1,420	34,509	35,929	81,294
Other related grants and payments	-	7,745	7,745	19,112
Transport costs related to charitable activities	3,842	1,046	4,888	-
Total expenditure on charitable activities	<u>65,924</u>	<u>158,544</u>	<u>224,468</u>	<u>281,751</u>

6. GRANT MAKING

Analysis	Grants to Institutions	Grants to individuals	Total
Grants to Kagando Hospital and Rural Development Centre	160,529	-	160,529
Various individuals to help with medical, school and medical training fees	-	13,061	13,061
Grants to local schools	10,886	-	10,886
Grants paid to Kagando Hydro Electric Power scheme	3,810	-	3,810
Grants to other local related organisations	15,310	-	15,310
Total	<u>190,535</u>	<u>13,061</u>	<u>203,596</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 June 2024

Grants to Institutions

Friends of Kagando has made grants to particular institutions that are material in the context of its grant making.

Name of institution	Purpose	Total amount of grants paid £
Kagando Hospital	Salary support	54,612
Kagando Hospital	Subsidy of children's medical fees	48,000
Kagando Hospital	Building extension for the Lazarus (leprosy) project	21,008
Kagando Hospital	Palliative care work	9,000
Kagando Hydro Power Ltd	Building reliable power supply	3,810
KalikiKaliki Primary School	Salary support, running costs and classroom building	10,886
Other unanalysed grants		43,219
Total		190,535

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 June 2024

7. DETAILS OF Other expenditure

	2023/24 £	2022/23 £
Independent examination fees	120	120
Admin costs including bank charges	407	109
Kagando hospital finance review	-	8,542
Professional fees	1,370	-
Total other expenditure	<u>1,897</u>	<u>8,771</u>

In the current year, £4,039 was granted to support the finance review at Kagando hospital but this was allocated to charitable activities as this was felt to better reflect the nature of the expense.

8. DEBTORS

	2023/24 £	2022/23 £
Prepayments and accrued income	362	-
Gift Aid due from HMRC	13,536	12,200
Total	<u>13,897</u>	<u>12,200</u>

9. CASH AT BANK AND IN HAND

	2023/24 £	2022/23 £
Cash at bank and in hand	129,755	231,239
Short term deposits	243,255	103,801
Total	<u>373,010</u>	<u>335,040</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 June 2024

10. FUNDS

10.1. Breakdown of funds 2023/24

Fund names	Type	Purpose and Restrictions	Fund balances brought forward	Income		Expenditure		Transfers	Fund balances carried forward	
				£	£	£	£		£	£
General	Unrestricted	General purposes	70,119	109,866	(68,038)	(3,811)			108,136	
Child 100	Restricted	Payment of medical fees of children and assistance to Children's ward	16,586	54,226	(50,195)	-			20,617	
Kalikikaliki	Restricted	Funds for Kalikikaliki Primary School	963	11,014	(10,886)	-			1,091	
Nurses Salary	Restricted	Supporting nurses' salary costs	1,910	13,836	(13,897)	-			1,849	
Palliative	Restricted	Support for palliative care costs	8,360	13,295	(9,000)	-			12,655	
Sponsorship	Restricted	Supporting hospital staff in further training	-	1,200	(5,306)	5,000			894	
Rwenzori Women for Health	Restricted	Supporting women's outreach health work	7,511	16,350	(6,360)	-			17,501	
Power	Restricted	Supporting a reliable power supply at Kagando hospital	234,131	2,602	(19,923)	-			216,810	
Flood relief	Restricted	Supporting emergency flood relief	-	5,817	(4,503)	-			1,314	
Lazarus	Restricted	Supporting a new building at Kagando hospital	-	21,008	(21,008)	-			-	
Other funds	Restricted	Various	7,412	16,654	(17,465)	(1,189)			5,412	
Total Funds			346,992	265,868	(226,581)	-			386,279	

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 June 2024

10.2. Breakdown of funds 2022/23

Fund names	Type	Purpose and Restrictions	Fund balances brought forward	Income		Expenditure		Transfers		Fund balances carried forward
				£	£	£	£	£	£	
General	Unrestricted	General purposes	59,880	102,644	(83,918)	(8,487)				70,119
Child 100	Restricted	Payment of medical fees of children and assistance to Children's ward	8,489	56,667	(48,620)	50				16,586
Kalikikaliki	Restricted	Funds for Kalikikaliki Primary School	2,199	11,504	(12,288)	(452)				963
Nurses Salary	Restricted	Supporting nurses' salary costs	1,704	13,837	(13,631)	-				1,910
Palliative	Restricted	Support for palliative care costs	5,709	16,001	(22,486)	9,136				8,360
Sponsorship	Restricted	Supporting hospital staff in further training	8,717	3,635	(9,904)	(2,448)				-
Rwenzori Women for Health	Restricted	Supporting women's outreach health work	1,195	11,076	(4,660)	(100)				7,511
Power	Restricted	Supporting a reliable power supply at Kagando hospital	286,400	25,334	(76,553)	(1,050)				234,131
Other funds	Restricted	Various	2,262	20,478	(18,679)	3,351				7,412
		Total Funds	376,555	261,176	(290,739)	-				346,992

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 June 2024

11. TRANSFERS BETWEEN FUNDS

£5,000 was moved from General funds to the sponsorship fund on the agreement of the trustees. This was to cover a deficit on the fund after a revitalised focus on supporting training in areas where the hospital had skill gaps. This focus will continue in 2024/25.

A number of small transfers of the gift aid element of donations were made from restricted funds to general funds on agreement with the donor, where the purpose of the donation was already satisfied.

12. TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

None of the trustees have been paid any remuneration, received any other benefits from an employment with the charity or a related entity, or have been reimbursed for trustee expenses.

In the year, the aggregate of donations given to Friends of Kagando by trustees was £7,700 (2022/23 £18,770).

KARUDEC Hydro Electric Power Limited is deemed to be a related party as one of the directors, Dr Peter Lunn, is also a trustee of Friends of Kagando. Grants were given for the purpose of establishing a reliable power supply at Kagando hospital of £3,810 (2022/23 £76,553). No balances were outstanding at the year end. KARUDEC Hydro Electric Power Limited was wound up on 29th July 2023 with the decision to move to a solar powered scheme

FRIENDS OF KAGANDO

England & Wales - Charity number 1100302

Accounts

		Trustees' Annual Report for the period					
		Period start date			Period end date		
		01	07	2022	To	30	6
		From				To	
Section A Reference and administration details							
Charity name				Friends of Kagando			
Other names charity is known by							
Registered charity number (if any)				1100302			
Charity's principal address				161 Burley Lane			
				Quarndon			
				Derby			
				Postcode		DE22 5JS	

Names of the charity trustees who manage the charity

		Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
	1	Dr Rob Morris	Chair	Resigned 17.11.2022	
	2	Helen Tuddenham	Treasurer	Resigned 31.12.2022	
	3	Dr Peter Lunn	Chair		
	4	Dr Chris Harris			
	5	Jen Morris		Resigned 17.11.2022	
	6	Maureen Moore			
	7	Elizabeth Lunn			
	8	Dr Oliver Penney			
	9	Dr Rachel Penney			
	10	Anna Kingdom	Treasurer	Appointed 17.11.2022	
	11	Meryl Warburton	Treasurer	Appointed 17.11.2022, Resigned 5.07.2023	
	12	Peter Cheshire		Appointed 17.11.2022	
	13	Peter Candy		Appointed 17.11.2022	
	14	Aimee Tokunbo Plumptre		Appointed 17.11.2022	

Section B

Structure, governance and management

Description of the charity's trusts

Type of governing document
(eg. trust deed, constitution)

TRUST DEED 06/09/03 as amended 07/10/03 and Constitution 2/2/18

How the charity is constituted
(eg. trust, association, company)

TRUST

Trustee selection methods
(eg. appointed by, elected by)

CONSENSUS OF TRUSTEES AT MEETING

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Organisation structure: -

Day to day management is by four main office holders; Chair, Treasurer, Vice-Chair, and Secretary with frequent e-mail and telephone communication. Key decisions are ratified at Trustee meetings at least three times annually.

This is supplemented by frequent contact with the Management Team at Kagando Hospital.

There is a related party with KARUDEC Hydro Power Limited, in that one trustee is a director of the company. This related party receives grants from Friends of Kagando to assist with establishing a reliable power supply for the Hospital. KARUDEC Hydro Power Limited ceased trading shortly after the year end, as a result of changes to the plans for establishing this supply.

We also share information with similar organisations supporting Kagando and other Ugandan projects; Friends of Kisiizi and Friends of Kiwoko. Liaison occurs with Kagando Mission Hospital Inc a USA based charitable organisation with aims and objectives similar to Friends of Kagando, and NOTDEC a UK based charity supporting the work of an orphanage close to Kagando Hospital.

Policies regarding safeguarding, grant making, expenses, data protection and fraud were last reappraised between May 2020 and November 2021. All of these are under review in Autumn 2023.

A risk register was implemented and agreed in January 2021, and is being reviewed in Autumn 2023. Specific risks are discussed at the trustees meeting as and when they arise. The main focus of the discussions on risk in this accounting period have been:

- Succession planning of trustees
- Ensuring there is evidence that the charity's grants to Kagando Hospital were being used for the specific purposes they were given for
- Security risks with attacks near Kagando Hospital
- Risks around the viability and fitness for purpose of Hydro Electric Scheme, given the nature of the project.
- Risks around large donations and being able to manage these with due care as a small charity.

Following a financial review of Kagando Hospital by an adviser based in Kenya in 2019, a programme of work was devised including training for the finance team, redesign of some financial systems and processes and

governance structures and the strengthening of financial controls. Covid halted this work, which has now been resumed and continued during the year. This is due for completion in 2023/24.

Section C

Objectives and activities

Summary of the objects of the charity set out in its governing document

The relief of poverty and distress in particular but not restricted to financial and material support for Kagando Hospital and the surrounding rural community.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

In planning activities for 1 July 2022 to 30 June 2023 Friends of Kagando trustees have taken care to remember their objectives as set out above. This is in line with their duty to ensure that the activities of the charity had public benefit as required by the Charity Commission:

They have ensured that amongst other factors, the majority of support is given to Kagando Hospital, where there is great poverty and need for caring medical attention. Regular communication with Hospital management has helped the charity understand how best it can help reach those in need.

Other areas that have received support include local schools, and outreach for women's health, and palliative care work. This all has a positive impact in the community.

Sponsorship of students is supported where it will lead to future benefits for the hospital and to fill skill gaps in the local area.

Support has continued in respect of the project to establish a reliable power supply for the hospital, in conjunction with the hospital and Kagando Hydro Power Limited which was set up for this purpose. This will bring cost savings for the hospital and reduce dangerous power outages on the wards.

Communication has continued with donors via a regular newsletter - updating them on key activities, achievements, and how funds are being used.

Key achievements of the charity relating to these activities during the year are listed in more detail further below.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Unrestricted income is assigned by the Trustees to projects or areas of need in Kagando based on requests from the local leadership.

The Trustees facilitate transfer of funds from individual donors for specific projects nominated by the donor in liaison with project leaders in Kagando. Any grant exceeding £2,000 must be circulated and agreed by a majority of trustees before it is sent. Grants lower than £2,000 can be agreed by a subcommittee of trustees.

Volunteers at the hospital and Trustees are self-funding and responsible for their own health and safety.

In addition to the Trustees activities, support is provided to the charity by general volunteers in terms of fundraising and website maintenance.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

During the year 2022/23 Friends of Kagando has had many achievements. These include, but are not restricted to:

1. Contact has been maintained with supporters on a mailing list. Supporters are kept informed of developments and needs at Kagando Hospital and Uganda in general where appropriate.
2. A supporter's day is held every two years. The last one was an online event in May 2021 and planning has taken place for the next one in October 2023, which will be in person.
3. Funds have been raised from supporters and used to carry out the following work at Kagando Hospital and in the surrounding area: -
 - Support for Children's Ward, including equipment (£48.6K)
 - Salary support has been provided for Kagando Hospital (£57.2K)
 - Support for a local hydro electric power project, including pay (£76.6K)
 - Palliative care, women's health, prison health, and work with epilepsy has been supported (£20.7k)
 - Monies for financial review and advisory support to Kagando Hospital (£8.5k)
 - Support for Kagando Hospital for purchase of equipment, including vehicles, an ambulance, oxygen concentrators and probes (£21.8k)
 - Support for local primary schools for teacher's salaries, food for the children and the provision of scholastic materials and classroom building (£15.1k)
 - Support for medical and school fees for those who cannot afford (£11.5k)
 - Support for general running and maintenance costs of the hospital (£4k)
 - Sponsorship for further medical studies for Kagando staff (£17.7k)
 - Children's fun days for children living with HIV (£1.9k)
4. Visits by volunteer specialists, actual or potential donors and work experience placements (e.g., Medical Students) have been

Section D

Achievements and performance

facilitated and advised, in liaison with the local leadership in Kagando. Work placements are always under the direction of the local leadership and at their invitation or acceptance following an application. These include clinical and non-clinical services, teaching and research and information gathering roles both in the hospital and the community. Trustee visits in the year included teaching sessions for trainee doctors and medical staff.

5. Friends of Kagando hold a restricted fund for the establishment of a stable source of power for the Hospital. A complete review of the viability and fitness for purpose of the planned Hydro Electric Power Scheme was undertaken, in conjunction with Kagando Hydro Power Limited over a 6 month period. The outcome has been that the aims can be better achieved through a solar scheme, as technology has developed since 2017, and considering the funds that are available. This revised plan has been approved by the trustees and hospital and a programme of works is under development for 2023/24.
6. As part of the project to establish a reliable power source, a more cost efficient generator was installed. This is working well and minimises the length of power outages at the hospital.

Section E

Financial review

Brief statement of the charity's policy on reserves

The charity reserves cover all restricted and designated monies until disbursed. Otherwise, an unrestricted reserve is maintained, but with available unrestricted funds being transferred to Kagando Hospital on a regular basis. As a minimum the unrestricted reserves should consist of three months' worth of regular expenditure to Kagando in readily available cash. This also applies to the C100 reserve, held specifically for subsidising Children's ward fees.

Details of any funds materially in deficit

None

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Friends of Kagando is primarily supported by generous individual donors, many of whom give regularly. A number of churches and Charities are also regular donors.

All donated funds in the UK are held as cash. There are no policies on investment of funds in the UK to provide income or capital growth of donated funds. These will be developed when the income of the Trust justifies this. Investment in Uganda is limited to start-up costs for projects that are potentially revenue-raising, the proceeds of which are reinvested or used entirely in Uganda for Kagando based needs.

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

	
---	--

Full name(s)

Dr Peter Lunn	Anna Kingdom
Chair	Treasurer

Date

23.02.24

Friends of Kagando
Trustees' Report
Year Ended 30th June 2023

Report of the Independent Examiner to the Trustees of Friends of Kagando

I report on the accounts of the Friends of Kagando for the year ended 30 June 2023 which are set out on the attached pages.

Respective responsibilities of trustee and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144 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 Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to 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 disclosed in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts provide 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 Charities act 2011;
and
- to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of the Charities Act 2011

have not been met: or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: Amy
Beecroft

3rd
December
Date: 2023

Name: Amy Beecroft

Relevant professional qualification or body: FCA

Address: 19 Newton Road
Lindfield
RH16
2NB



Friends of Kagando		Charity No (if any)	1100302
Annual accounts for the period			
Period start date	1/7/2022	To	Period end date 30/6/2023

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	96,259	158,529	-	254,788	417,187
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	6,329	-	-	6,329	190
Separate material item of income	S05	-	-	-	-	-
Other	S06	58	-	-	58	1,054
Total	S07	102,646	158,529	-	261,175	418,431
Resources expended (Note 4)						
Expenditure on:						
Raising funds	S08	216	-	-	216	222
Charitable activities	S09	74,936	206,815	-	281,751	242,204
Separate material item of expense	S10	8,542	-	-	8,542	16,533
Other	S11	223	6	-	229	543
Total	S12	83,917	206,821	-	290,738	259,502
Net income/(expenditure) before investment gains/(losses)						
Net gains/(losses) on investments	S13	18,729	(48,292)	-	(29,563)	158,929
Net income/(expenditure)	S14	-	-	-	-	-
Extraordinary items	S15	18,729	(48,292)	-	(29,563)	158,929
Transfers between funds	S16	-	-	-	-	-
Other recognised gains/(losses):	S17	(38,765)	38,765	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	(20,036)	(9,527)	-	(29,563)	158,929
Reconciliation of funds:						
Total funds brought forward	S21	90,155	286,400	-	376,555	217,626
Total funds carried forward	S22	70,119	276,873	-	346,992	376,555

Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
	Total fixed assets	B05	-	-	-	-	-
Current assets							
Debtors	(Note 7)	B07	4,295	7,905	-	12,200	33,336
Cash at bank and in hand	(Note 8)	B09	66,072	268,968	-	335,040	343,620
	Total current assets	B10	70,367	276,873	-	347,240	376,956
Creditors: amounts falling due within one year							
		B11	248	-	-	248	401
	Net current assets/(liabilities)	B12	70,119	276,873	-	346,992	376,555
	Total assets less current liabilities	B13	70,119	276,873	-	346,992	376,555
Creditors: amounts falling due after one year							
		B14	-	-	-	-	-
Provisions for liabilities							
		B15	-	-	-	-	-
	Total net assets or liabilities	B16	70,119	276,873	-	346,992	376,555
Funds of the Charity							
Endowment funds	(Note 10)	B17	-	-	-	-	-
Restricted income funds	(Note 10)	B18	-	276,873	-	276,873	286,400
Unrestricted funds		B19	70,119	-	-	70,119	90,155
	Total funds	B21	70,119	276,873	-	346,992	376,555

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Anna Kingdom	23/02/24
	Dr Peter Lunn	23/02/24

Section C

Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value. The accounts have been prepared in accordance with:

- and with* ☒ the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their
- and with* ☐ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.* ☒

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 1.

Yes*

☒

No*

* -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;	Friends of Kagando have till now recorded a number of funds separate from the General reserve as unrestricted. Going forward these will be listed as restricted funds.
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	This decision has been made given a review of the understanding between the donors and Friends of Kagando at the point at which the funds are received.
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	The impact on the accounts has been transfer of £30,278 as of 1 July 2022, between unrestricted and restricted funds. This represents the balance of the affected funds at the end of the prior year.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Note 2

Accounting policies

2.1 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.	Yes ☒	No ☐	N/a ☐
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes ☒	No ☐	N/a ☐
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	Yes ☒	No ☐	N/a ☐
Legacies	Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	☐	☐	☒
Government grants	The charity has received government grants in the reporting period.	Yes ☐	No ☒	N/a ☐
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes ☒	No ☐	N/a ☐
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes ☐	No ☐	N/a ☒
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes ☐	No ☐	N/a ☒
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes ☐	No ☐	N/a ☒
Support costs	The charity has incurred expenditure on support costs.	Yes ☐	No ☒	N/a ☐
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes ☒	No ☐	N/a ☐
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes ☒	No ☐	N/a ☐
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes ☐	No ☐	N/a ☒
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes ☐	No ☐	N/a ☒
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes ☐	No ☐	N/a ☒
2.2 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes ☒	No ☐	N/a ☐

Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes ☒	No ☐	N/a ☐
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes ☐	No ☐	N/a ☒
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes ☐	No ☐	N/a ☒
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes ☒	No ☐	N/a ☐
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes ☒	No ☐	N/a ☐
Deferred income	No material item of deferred income has been included in the accounts.	Yes ☒	No ☐	N/a ☐
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts.	Yes ☒	No ☐	N/a ☐
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.	Yes ☒	No ☐	N/a ☐
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes ☒	No ☐	N/a ☐

2.3 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500 . They are valued at cost.	Yes ☒	No ☐	N/a ☐
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 9.2. The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5. They are valued at cost.	Yes ☐	No ☐	N/a ☒
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4. They are valued at cost.	Yes ☐	No ☒	N/a ☐
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes ☐	No ☐	N/a ☒
Stocks and work in progress	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments. Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value. Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes ☐	No ☐	N/a ☒
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes ☒	No ☐	N/a ☐
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due. They are valued at fair value except where they qualify as basic financial instruments.	Yes ☐	No ☒	N/a ☐

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

None

Note 3

Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year funds £
Donations and legacies:	Donations and gifts	52,881	126,779	-	179,660	349,980
	Gift Aid	8,059	17,885	-	25,944	39,651
	Legacies	-	-	-	-	-
	General grants provided by other charities	35,319	13,865	-	49,184	27,556
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	96,259	158,529	-	254,788	417,187
Charitable	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	6,329	-	-	6,329	190
	Other	-	-	-	-	-
	Total	6,329	-	-	6,329	190
Separate	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other:	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Other	58	-	-	58	1,054
	Total	58	-	-	58	1,054
TOTAL INCOME		102,646	158,529	-	261,175	418,431

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

£212,805 for Hydro power project.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Section C

Notes to the accounts

(cont)

Note 4 Analysis of expenditure

	This year				Last year			
	Restricted income funds		Endowment funds		Restricted income funds		Endowment funds	
	Unrestricted funds	Total funds	Unrestricted funds	Total funds	Unrestricted funds	Total funds	Unrestricted funds	Total funds
Analysis								
Expenditure on raising funds:								
Incurred seeking donations	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Administration costs	216	216	-	216	222	222	-	222
Total expenditure on raising funds	216	216	-	216	222	222	-	222
Expenditure on charitable activities								
Grants to Kagando hospital	61,006	78,991	-	139,997	153,427	-	-	153,427
Payments on behalf of Kagando/KHPL	7,910	33,438	-	41,348	13,559	1,540	-	15,099
Grants for local initiatives	6,020	75,274	-	81,294	7,836	45,928	-	53,764
Other related grants and payments	-	19,112	-	19,112	19,914	-	-	19,914
Total expenditure on charitable	74,936	206,815	-	281,751	194,736	47,468	-	242,204
Separate material								
Kagando hospital finance review	8,542	-	-	8,542	16,533	-	-	16,533
Total	8,542	-	-	8,542	16,533	-	-	16,533
Other								
Bank charges	103	6	-	109	135	270	-	405
Independent Examination costs	120	-	-	120	120	-	-	120
Admin costs	-	-	-	-	18	-	-	18
Total other expenditure	223	6	-	229	273	270	-	543
TOTAL EXPENDITURE	83,917	206,821	-	290,738	211,764	47,738	-	259,502

Section C**Notes to the accounts****(cont)****Note 5 Details of certain items of expenditure****5.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

This year £	Last year £
120	120

Section C

Notes to the accounts

(cont)

Note 6 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part

6.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Grants to Kagando Hospital and Rural Development Centre	140,070	-	-	140,070
Various individuals to help with medical, school and medical training fees	-	20,839	-	20,839
Grants to local schools	15,048	-	-	15,048
Grants paid to Kagando Hydro Electric Power scheme	57,786	-	-	57,786
Grants to other local related organisations e.g. Rwenzori Women For Health	6,660			6,660
Total	219,564	20,839	-	240,403

Please enter "Nil" if the charity does not identify and/or allocate support costs.

6.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charities website.

No	Details provided below instead

Names of institution	Purpose	Total amount of grants paid £
Kagando Hospital	Salary support	48,000
Kagando Hospital	Subsidy of children's medical fees	48,000
Kagando Hospital	Palliative care work	17,131
Kagando Hydro Power Limited	Building Hydro Electric	57,786
KalikiKaliki Primary School	Salary support, running costs and	12,288
Total grants to institutions in reporting period		183,205
Other unanalysed grants		36,359
TOTAL GRANTS PAID		219,564

Section C	Notes to the accounts	(cont)
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Note 7 Debtors and prepayments

Please complete this note if the charity has any debtors

7.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors (Gift Aid and unbanked cheques)

Total

This year £	Last year £
-	-
-	-
12,200	33,336
12,200	33,336

Section C	Notes to the accounts	(cont)
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Note 8 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
231,239	224,909
103,801	118,711
-	-
335,040	343,620

Section C	Notes to the accounts	(cont)
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Note 9 **Events after the end of the reporting period**

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

Please provide details of the nature of the event

None

Provide an estimate of the financial effect of the event or
a statement that such an estimate cannot be made

N/A

Section C

Notes to the accounts

(cont)

Note 10 Charity funds

10.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below * Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General	UR	General purposes	59,880	102,644	(83,918)	(8,487)	-	70,119
Child 100	R	Payment of medical fees of children and assistance to Children's ward	8,489	56,667	(48,620)	50	-	16,586
Kalikikaliki	R	Funds for Kalikikaliki Primary School	2,199	11,504	(12,288)	(452)	-	963
Nurses Salary	R	Payments to support nurses salary costs	1,704	13,837	(13,631)	-	-	1,910
Palliative	R	Support for palliative care costs	5,709	16,001	(22,486)	9,136	-	8,360
Sponsorship	R	Supporting hospital staff in further training	8,717	3,635	(9,904)	(2,448)	-	-
Rwenzori Women for Health	R	Supporting women's outreach health work	1,195	11,076	(4,660)	(100)	-	7,511
Hydro	R	For payments for Hydro Electric Power Scheme	286,400	25,334	(76,553)	(1,050)	-	234,131
Other funds	R	Various	2,262	20,478	(18,679)	3,351	-	7,412
Total Funds			376,555	261,176	(290,739)	-	-	346,992

Section C

Notes to the accounts

(cont)

Note 10 Charity funds (cont)

10.1 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General	UR	General purposes	54,809	97,275	(85,886)	(6,318)	-	59,880
Child 100	UR	Payment of medical fees of children and assistance to Children's ward	24,203	40,286	(56,000)	-	-	8,489
Kalikikaliki	UR	Funds for Kalikikaliki Primary School	824	13,346	(11,531)	(440)	-	2,199
Nurses Salary	UR	Payments to support nurses salary costs	3,652	13,385	(15,333)	-	-	1,704
Palliative	UR	Support for palliative care costs	4,871	12,545	(16,633)	4,924	-	5,707
Sponsorship	UR	Supporting hospital staff in further training	3,673	10,000	(6,456)	1,500	-	8,717
Rwenzori Women for Health	UR	Supporting women's outreach health work	1,407	10,605	(10,817)	-	-	1,195
Hydro	R	For payments for Hydro Electric Power Scheme	120,833	212,805	(47,738)	500	-	286,400
Other funds	UR	Various	3,354	8,184	(9,108)	(166)	-	2,264
Total Funds			217,626	418,431	(259,502)	-	-	376,555

Section C	Notes to the accounts	(cont)
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Note 10 **Charity funds (cont)**

10.2 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	A transfer was made of the balance of a number of funds, in review of the understanding on which the donations were given (See note 1.3).	30,275
	A transfer was made from the Hydro Fund to the General fund to rectify a error in recording a particular donation.	1,050
	A transfer was made from the General fund to the Palliative care fund to support the purchase of a vehicle, as agreed by the trustees.	9,136
	A transfer was made from the General fund to the Sponsorship fund to cover a deficit arising out of agreed expenditure.	2,018
	A number of small transfers were made between restricted funds and the General fund were the donor agreed that the Gift Aid received could be treated as unrestricted.	Various
Between restricted funds	A transfer was made from the Sponsorship fund to the Individual support fund to better reflect the balance relating to an the individual being supported.	4,465

10.4 Designated funds

Planned use	Purpose of the designation	Amount

Section C

Notes to the accounts

(cont)

Note 11 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

11.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

11.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

11.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

FALSE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
KARUDEC Hydro Power Limited	See below	Grant to Hydro Electric Power Scheme and payments on behalf of the related party	£76,553	£0	£0	£0

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

Grant is given for the purpose of establishing a reliable power supply at Kagando hospital

For any related party, please provide details of any guarantees given or received.

None

KARUDEC Hydro Electric Power Limited is deemed to be a related party as one of the directors Dr Peter Lunn, is also a trustee of Friends of Kagando. After the year end date it was subsequently wound up.

Section C	Notes to the accounts	(cont)
Note 12	Additional Disclosures	
The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.		
None		

FRIENDS OF KAGANDO

England & Wales - Charity number 1100302

Accounts



Trustees' Annual Report for the period

Period start date				Period end date		
From	01	07	2021	To	30	6 2022

Section A Reference and administration details

Charity name Friends of Kagando

Other names charity is known by

Registered charity number (if any) 1100302

Charity's principal address 9 Coomers Lane

Lindfield

West Sussex

Postcode RH16 2SS

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Dr Rob Morris	Chair		
2	Helen Tuddenham	Treasurer		
3	Dr Peter Lunn	Secretary		
4	Dr Chris Harris			
5	Jen Morris			
6	Maureen Moore			
7	Elizabeth Lunn			
8	Olivia Corn			
9	Dr Oliver Penney			
10	Dr Rachel Penney			
11				
12				
13				
14				

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	TRUST DEED 06/09/03 as amended 07/10/03 and Constitution 2/2/18
How the charity is constituted (eg. trust, association, company)	TRUST
Trustee selection methods (eg. appointed by, elected by)	CONSENSUS OF TRUSTEES AT MEETING

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Organisation structure: -

Day to day management by four main office holders; Chair, Treasurer, Secretary and Dr Penney with frequent e-mail and telephone communications. Key decisions ratified at Trustee meetings at least three times annually.

There is a related party with KARUDEC Hydro Power Limited, in that one trustee is a director of the company. During the year we gave donations totalling £47,468 for the purpose of building a hydroelectric power scheme at Kagando hospital, of which £45,938 went to the related party.

We also share information with similar organizations supporting Kagando and other Ugandan projects; Friends of Kisizii and Friends of Kiwoko. Liaison with Kagando Mission Hospital Inc a USA based charitable organisation with aims and objectives similar to Friends of Kagando, and NOTDEC a UK based charity supporting the work of an orphanage close to Kagando Hospital.

Policies regarding safeguarding, grant making, expenses, data protection and fraud were last reapproved between May 2020 and November 2021.

A full risk assessment was carried out in 2017 was reviewed and agreed in January 2021. Specific risks are discussed at the trustees meeting as and when they arise. The main focus of the discussions on risk in this accounting period have been:

- Succession planning of trustees
- Ensuring there is evidence that the charity's grants to Kagando Hospital were being used for the specific purposes they were given for
- The longer term financial independence of the hospital and KARUDEC.
- Risks around the Hydro Electric Scheme, given the nature of the project

Following a financial review of Kagando Hospital by an adviser based in Kenya, a programme of work for 2019 and 2020 was put in place. This programme of work includes training for the finance team, redesign of some financial systems and processes and governance structures and the strengthening of financial controls. The total cost is £31,920. The programme was expected to finish in August 2020 but was on hold due to COVID19. The work has now resumed with a changed scope, given the time that had passed.

Summary of the objects of the charity set out in its governing document

The relief of poverty and distress in particular but not restricted to financial and material support for Kagando Hospital and the surrounding rural community.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The Friends of Kagando have taken the following steps during the period 1 July 2021 to 30 June 2022 to further their objects in line with their duty to ensure that the activities of the charity had public benefit as required by the Charity Commission:

1. Contact has been maintained with supporters on a mailing list. Supporters are kept informed of developments and needs at Kagando Hospital and Uganda in general where appropriate.
2. A supporter's day is held every two years. The last one was an online event in May 2021 and there are plans to hold one in 2023, hopefully face to face.
3. Funds have been raised from supporters and used to carry out the following work at Kagando Hospital and in the surrounding area: -
 - Support for Children's Ward, including equipment (£56k)
 - Salary support has been provided for Kagando Hospital (£52k)
 - Support for a local hydro electric power project, including pay (£47k)
 - Palliative care, women's health, prison health, epilepsy and mental health work in the local community has been supported (£31k)
 - Monies for financial review and advisory support to Kagando Hospital (£16.5k)
 - Support for Kagando Hospital for repair and purchase of equipment, including vehicles, an ambulance, computers and oxygen concentrators (£16k)
 - Support for local primary schools for teacher's salaries, food for the children and the provision of scholastic materials (£12k)
 - Support for medical and school fees for those who cannot afford (£7k)
 - Support for general running costs of the hospital (£6.5k)
 - Sponsorship for further medical studies for Kagando staff (£6.5k)
 - Monies to help provide support to DRC refugees in the Kagando area (£4k)
 - Children's fun days for children living with HIV (£2k)
4. Visits by volunteer specialists, actual or potential donors and work experience placements (e.g., Medical Students) would be facilitated and advised, in liaison with the local leadership in Kagando. Work placements are always under the direction of the local leadership and at their invitation or acceptance following an application. These include clinical and non-clinical services, teaching and research and information gathering roles both in the hospital and the community. Post COVID19 restrictions, these visits resumed at the end of this accounting period.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Unrestricted income is assigned by the Trustees to projects or areas of need in Kagando based on requests from the local leadership.

The Trustees facilitate transfer of funds from individual donors for specific projects nominated by the donor in liaison with project leaders in Kagando. Any grant exceeding £2000 must be circulated and agreed by a majority of trustees before it is sent. Grants lower than £2000 can be agreed by a subcommittee of trustees as outlined in Section B.

Volunteers at the hospital and Trustees are self-funding and responsible for their own health and safety. At the discretion of Trustees some visitors and some supporters in the UK are given temporary status as representatives or associates or affiliates of Friends of Kagando, when they may be beneficiaries of small cost disbursements and can use the name of the Trust in their fund-raising efforts or to obtain concessions on purchases that will be used to further the objects of the trust.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

The main achievements of the charity were those listed in Section C above.

The Hydro restricted fund was established in 2017 in order to support the building of a Hydro Electric Scheme so that the hospital and KARUDEC can have a stable source of power. Fund raising to do this has begun and will continue over the next few years. During 2021 a decision was taken to reduce the size of the scheme. Therefore, the cost of the scheme is now approx. £950,000. So far approximately £455,000 has been raised for the project.

Section E

Financial review

Brief statement of the charity's policy on reserves

The charity reserves cover all restricted and designated monies until disbursed. Otherwise, an unrestricted reserve is maintained, but with available unrestricted funds being transferred to Kagando Hospital on a regular basis. As a minimum the unrestricted reserves should consist of three months' worth of regular expenditure to Kagando in readily available cash.

Details of any funds materially in deficit

None

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

All donated funds in the UK are held as cash. There are no policies on investment of funds in the UK to provide income or capital growth of donated funds. These will be developed when the income of the Trust justifies this. Investment in Uganda is limited to start-up costs for projects that are potentially revenue-raising, the proceeds of which are re-invested or used entirely in Uganda for Kagando based needs.

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

	
Dr Peter Lunn	Helen Tuddenham
Secretary	Treasurer

Date

16/12/22

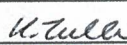


Friends of Kagando			Charity No (if any)	1100302	
Annual accounts for the period					
Period start date	01/07/2021	To	Period end date	30/06/2022	

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	204,382	212,805	-	417,187	318,961
Charitable activities	S02			-	-	-
Other trading activities	S03			-	-	-
Investments	S04	190		-	190	62
Separate material item of income	S05			-	-	-
Other	S06	1,054		-	1,054	41
Total	S07	205,626	212,805	-	418,431	319,064
Resources expended (Note 4)						
Expenditure on:						
Raising funds	S08	222		-	222	638
Charitable activities	S09	194,736	47,468	-	242,204	281,400
Separate material item of expense	S10	16,533		-	16,533	
Other	S11	273	270	-	543	287
Total	S12	211,764	47,738	-	259,502	282,325
Net income/(expenditure) before investment gains/(losses)	S13	- 6,138	165,067	-	158,929	36,739
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	- 6,138	165,067	-	158,929	36,739
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	- 500	500	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	- 6,638	165,567	-	158,929	36,739
Reconciliation of funds:						
Total funds brought forward	S21	96,789	120,833	-	217,622	180,883
Total funds carried forward	S22	90,151	286,400	-	376,551	217,622

Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05	
Fixed assets								
<i>Total fixed assets</i>			B05	-	-	-	-	
Current assets								
Debtors (Note 7)			B07	14,125	19,211	-	33,336	21,660
Cash at bank and in hand (Note 8)			B09	76,161	267,459	-	343,620	196,107
<i>Total current assets</i>			B10	90,286	286,670	-	376,956	217,767
Creditors: amounts falling due within one year								
			B11	131	270	-	401	142
<i>Net current assets/(liabilities)</i>			B12	90,155	286,400	-	376,555	217,625
<i>Total assets less current liabilities</i>			B13	90,155	286,400	-	376,555	217,625
Creditors: amounts falling due after one year								
			B14	-	-	-	-	-
Provisions for liabilities			B15	-	-	-	-	-
<i>Total net assets or liabilities</i>			B16	90,155	286,400	-	376,555	217,625
Funds of the Charity								
Endowment funds (Note 10)			B17			-	-	
Restricted income funds (Note 10)			B18			286,400	120,833	
Unrestricted funds			B19			90,155	96,792	
<i>Total funds</i>			B21	90,155	286,400	-	376,555	217,625
Signed by one or two trustees on behalf of all the trustees			Signature		Print Name		Date of approval dd/mm/yyyy	
					Helen Tuddenham		16/12/22	
					Dr Peter Lunn		16/12/22	

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- | | | |
|-------------|-------------------------------------|---|
| • and with* | ☒ | the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 |
| • and with* | ☐ | the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) |
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

☒

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 1.

Yes*

☒

No*

☐

* -Tick as appropriate

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Note 2 Accounting policies

2.1 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒
Yes	No	N/a						
☐	☐	☒						
Government grants	The charity has received government grants in the reporting period	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☒</td><td>☐</td></tr> </table>	Yes	No	N/a	☐	☒	☐
Yes	No	N/a						
☐	☒	☐						
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒
Yes	No	N/a						
☐	☐	☒						
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒
Yes	No	N/a						
☐	☐	☒						
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒
Yes	No	N/a						
☐	☐	☒						
Support costs	The charity has incurred expenditure on support costs.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒
Yes	No	N/a						
☐	☐	☒						
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒
Yes	No	N/a						
☐	☐	☒						
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒
Yes	No	N/a						
☐	☐	☒						

Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
				✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
				✓
2.2 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		✓		
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
				✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
				✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		✓		
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		✓		
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
				✓
2.3 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.	Yes	No	N/a
				✓
	The depreciation rates and methods used are disclosed in note 9.2.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes	No	N/a
			✓	
	They are valued at cost.	Yes	No	N/a
				✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
			✓	
	They are valued at cost.	Yes	No	N/a
				✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
				✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
				✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
				✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		✓		

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
	✓	

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
		✓

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

none

Note 3

Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year funds £
Donations and legacies:	Donations and gifts	164,885	185,095		349,980	280,108
	Gift Aid	21,941	17,710		39,651	38,853
	Legacies				-	-
	General grants provided by other charities	17,556	10,000		27,556	
	Membership subscriptions and sponsorships which are in substance donations				-	
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		204,382	212,805	-	417,187	318,961
Charitable activities:	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	190	-	-	190	62
	Other	-	-	-	-	-
	Total	190	-	-	190	62
Separate material item of income:	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other:	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Other	1,054	-	-	1,054	41
	Total	1,054	-	-	1,054	41
TOTAL INCOME		205,626	212,805	-	418,431	319,064

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

All unrestricted EXCEPT £72,394 for Hydro power project

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Section C **Notes to the accounts** **(cont)**

Note 4 **Analysis of expenditure**

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year funds £
	Analysis					
Expenditure on raising funds:	Incurring seeking donations	-	-	-	-	-
	Staging fundraising events				-	
	Fundraising agents	-			-	
	Administration costs	222		-	222	638
	Total expenditure on raising funds	222	-	-	222	638
Expenditure on charitable activities	Grants to Kagando hospital	153,427			153,427	211,272
	Payments on behalf of Kagando/KHPL	13,559	1,540		15,099	28,868
	Grants for local initiatives	7,836	45,928		53,764	29,016
	Other related grants and payments	19,914			19,914	12,244
	Total expenditure on charitable activities	194,736	47,468	-	242,204	281,400
Separate material	Kagando hospital finance review	16,533	-	-	16,533	
	Total	16,533	-	-	16,533	-
Other	Bank charges	135	270	-	405	167
	Independent Examination costs	120	-	-	120	120
	Admin costs	18	-	-	18	
	Total other expenditure	273	270	-	543	287
TOTAL EXPENDITURE		211,764	47,738	-	259,502	282,325

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1					
Activity 2					
Other					
Total					

Prior year expenditure on charitable activities can be analysed as follows:

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Section C	Notes to the accounts
-----------	-----------------------

Note 5 **Details of certain items of expenditure**

5.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

**Independent
examiner's fees**

This year £	Last year £
120	120

Section C**Notes to the accounts****(cont)****Note 6 Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

6.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Grants to Kagando Hospital and Rural Development Centre	147,594			147,594
Various individuals to help with medical, school and medical training fees		10,899		10,899
Grants to two primary schools	11,867			11,867
Grants paid to Kagando Hydro Electric Power scheme	45,928			45,928
Grants to other local related organisations e.g. Rwenzori Women For Health	10,817			10,817
Total	216,206	10,899	-	227,105

Please enter "Nil" if the charity does not identify and/or allocate support costs.

6.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes
<https://www.kagando.org.uk/>

Names of institution	Purpose	Total amount of grants paid £
Kagando Hospital	Salary support	48,000
Kagando Hospital	Subsidy of childrens medical fees	53,500
Kagando Hydro Power Limited	Building Hydro Electric Scheme	45,928
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		147,428
Other unanalysed grants		79,677
TOTAL GRANTS PAID		227,105

Section C	Notes to the accounts	(cont)
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Note 7 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

7.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors (Gift Aid and unbanked cheques)

Total

This year	Last year
£	£
-	-
-	-
33,336.0	21,660.0
33,336.0	21,660.0

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 8 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
224,909	24,718
118,711	171,389
-	-
343,620	196,107

Section C	Notes to the accounts	(cont)
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Note 9 **Events after the end of the reporting period**

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

Please provide details of the nature of the event

none

Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

n/a

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 10 **Charity funds**

10.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General	UR	General purposes	54,809	97,275	- 85,886	- 6,318	-	59,880
Child 100	UR	Designated for payment of medical fees of children	24,203	40,286	- 56,000		-	8,489
Kalikikali	UR	Designated for funds for Kalikikali Primary School	824	13,346	- 11,531	- 440	-	2,199
Nurses Salary	UR	Designated for payments to support nurses salary costs	3,652	13,385	- 15,333		-	1,704
Palliative	UR	Designated to support palliative care costs	4,871	12,545	- 16,633	4,924	-	5,707
Sponsorship	UR	Designated to support hospital staff in further training	3,673	10,000	- 6,456	1,500	-	8,717
Rwenzori Women for Helath	UR	Designates to support women's outreach health work	1,407	10,605	- 10,817		-	1,195
Hydro	R	For payments for Hydro Electric Power Scheme	120,833	212,805	- 47,738	500	-	286,400
							-	-
Other funds	N/a	N/a	3,350	8,184	- 9,108	- 166	-	2,260
Total Funds			217,622	418,431	- 259,502	-	-	376,551

Section C **Notes to the accounts** **(cont)**

Note 10 **Charity funds (cont)**

10.1 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General	UR	General purposes	21,255	143,982	- 119,732	9,304	-	54,809
Child 100	UR	Designated for payment of medical fees of children	41,056	49,147	- 54,000	- 12,000	-	24,203
Kalikikali	UR	Designated for funds for Kalikikali Primary School	749	9,003	- 7,834	- 1,094	-	824
Local Organisations	UR	Designated for payments of grants for organisations within Kagando	-	2,006	- 2,381	450	-	75
Nurses Salary	UR	Designated for payments to support nurses salary costs	407	15,885	- 12,722	82	-	3,652
Palliative	UR	Designated to support palliative care costs	8,749	10,467	- 15,795	1,450	-	4,871
Sponsorship	UR	Designated to support hospital staff in further training	3,760	2,550	- 3,597	960	-	3,673
Rwenzori Women for Helath	UR	Designates to support women's outreach health work	8,707	1,700	- 9,000	-	-	1,407
Hydro	R	For payments for Hydro Electric Power Scheme	78,847	72,394	- 30,658	250	-	120,833
Flood	UR	Donations to support victims of flooding in the Kagando areas	16,039	6,163	- 22,202	-	-	-
							-	-
Other funds	N/a	N/a	1,314	5,767	- 4,404	598	-	3,275
Total Funds			180,883	319,064	- 282,325	-	-	217,622

Section C	Notes to the accounts	(cont)
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Note 10 **Charity funds (cont)**

10.2 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	A transfer of £500 was made from the General Fund to the Hydro fund to rectify a error in designating a particular donation	500
Between endowment and restricted funds		
Between endowment and unrestricted funds		

10.4 Designated funds

Planned use	Purpose of the designation	Amount

Section C	Notes to the accounts	(cont)
Note 11	Transactions with trustees and related parties	
<i>If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.</i>		
11.1 Trustee remuneration and benefits None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)		TRUE
11.2 Trustees' expenses <i>If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".</i>		
No trustee expenses have been incurred (True or False)		TRUE
11.3 Transaction(s) with related parties <i>Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.</i>		
There have been no related party transactions in the reporting period (True or False)		TRUE

Section C	Notes to the accounts	(cont)
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Note 12	Additional Disclosures
---------	------------------------

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such

13.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an

TRUE

13.2 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including

There have been related party transactions in the reporting period

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
KARUDEC Hydro Power Limited	see below	Grant to Hydro Electric Power Scheme	£45,938	£0	£0	£0

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

Grant is given for the purpose of building a hydro electric power scheme at Kagando hospital

For any related party, please provide details of any guarantees

None

KARUDEC Hydro Electric Power Limited is deemed to be a related party as one of the directors Dr Rob Morris, is also a trustee of Friends of Kagando

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: 

Date: 16/12/22

Name: Amy Beecroft

Relevant professional qualification or body:

FCA

Address: 19 Newton Road

Lindfield

RH16

2NB

Friends of Kagando
Trustees' Report
Year Ended 30th June 2022

Report of the Independent Examiner to the Trustees of Friends of Kagando

I report on the accounts of the Friends of Kagando for the year ended 30 June 2022 which are set out on the attached pages.

Respective responsibilities of trustee and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144 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 Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to 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 disclosed in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts provide 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 Charities act 2011; and
- to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of the Charities Act 2011

have not been met: or

FRIENDS OF KAGANDO

England & Wales - Charity number 1100302

Accounts

None

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

All donated funds in the UK are held as cash. There are no policies on investment of funds in the UK to provide income or capital growth of donated funds. These will be developed when the income of the Trust justifies this. Investment in Uganda is limited to start-up costs for projects that are potentially revenue-raising, the proceeds of which are re-invested or used entirely in Uganda for Kagando based needs.

[illegible]

The trustees declare that they have approved the trustees' report above.

Signature(s)

Full name(s)

Dr Peter Lunn

Helen Tuddenham

Secretary

Treasurer	
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Date _____



Friends of Kagando			Charity No (if any)	1100302	
Annual accounts for the period					
Period start date	01/07/2020	To	Period end date	30/06/2021	

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds (6 months to 30/06/20) £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	246,567	72,394	-	318,961	167,802
Charitable activities	S02			-	-	-
Other trading activities	S03			-	-	-
Investments	S04	62		-	62	42
Separate material item of income	S05			-	-	-
Other	S06	41		-	41	52
Total	S07	246,670	72,394	-	319,064	167,896
Resources expended (Note 4)						
Expenditure on:						
Raising funds	S08	216	422	-	638	108
Charitable activities	S09	251,164	30,236	-	281,400	110,133
Separate material item of expense	S10			-	-	155
Other	S11	287	-	-	287	241
Total	S12	251,667	30,658	-	282,325	110,637
Net income/(expenditure) before investment gains/(losses)	S13	- 4,997	41,736	-	36,739	57,259
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	- 4,997	41,736	-	36,739	57,259
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	- 250	250	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	- 5,247	41,986	-	36,739	57,259
Reconciliation of funds:						
Total funds brought forward	S21	102,036	78,847	-	180,883	123,624
Total funds carried forward	S22	96,789	120,833	-	217,622	180,883

Section B Balance sheet

	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	F05
Fixed assets						
<i>Total fixed assets</i>	B05	-	-	-	-	-
Current assets						
Debtors (Note 7)	B07	12,959	8,701	-	21,660	13,878
Cash at bank and in hand (Note 8)	B09	83,975	112,132	-	196,107	175,139
<i>Total current assets</i>	B10	96,934	120,833	-	217,767	189,017
Creditors: amounts falling due within one year	B11	142	-	-	142	8,134
<i>Net current assets/(liabilities)</i>	B12	96,792	120,833	-	217,625	180,883
<i>Total assets less current liabilities</i>	B13	96,792	120,833	-	217,625	180,883
Creditors: amounts falling due after one year	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
<i>Total net assets or liabilities</i>	B16	96,792	120,833	-	217,625	180,883
Funds of the Charity						
Endowment funds (Note 10)	B17				-	-
Restricted income funds (Note 10)	B18				120,833	78,847
Unrestricted funds	B19				96,792	102,036
<i>Total funds</i>	B21	96,792	120,833	-	217,625	180,883
Signed by one or two trustees on behalf of all the trustees		Signature		Print Name		Date of approval dd/mm/yyyy
				Helen Tuddenham		
				Dr Peter Lunn		

Note 1 Basis of preparation

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 1.

Yes*

✓

No*

☐

* -Tick as appropriate

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Note 2

Accounting policies

2.1 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒
Yes	No	N/a						
☐	☐	☒						
Government grants	The charity has received government grants in the reporting period	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☒</td><td>☐</td></tr> </table>	Yes	No	N/a	☐	☒	☐
Yes	No	N/a						
☐	☒	☐						
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒
Yes	No	N/a						
☐	☐	☒						
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒
Yes	No	N/a						
☐	☐	☒						
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒
Yes	No	N/a						
☐	☐	☒						
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒
Yes	No	N/a						
☐	☐	☒						
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒
Yes	No	N/a						
☐	☐	☒						
		<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒
Yes	No	N/a						
☐	☐	☒						
Support costs	The charity has incurred expenditure on support costs.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒
Yes	No	N/a						
☐	☐	☒						
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒
Yes	No	N/a						
☐	☐	☒						
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒
Yes	No	N/a						
☐	☐	☒						
		<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒
Yes	No	N/a						
☐	☐	☒						

Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
				✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
				✓
2.2 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		✓		
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
				✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
				✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		✓		
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		✓		
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
				✓
2.3 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.	Yes	No	N/a
				✓
	The depreciation rates and methods used are disclosed in note 9.2.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes	No	N/a
			✓	
	They are valued at cost.	Yes	No	N/a
				✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
			✓	
	They are valued at cost.	Yes	No	N/a
				✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
				✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
				✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
				✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		✓		

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
	✓	

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
		✓

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

none

Note 3

Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year funds (6 months to 30/06/20) £
Donations and legacies:	Donations and gifts	218,347	61,761		280,108	153,924
	Gift Aid	28,220	10,633		38,853	13,878
	Legacies				-	-
	General grants provided by government/other charities				-	-
	Membership subscriptions and sponsorships which are in substance donations				-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	246,567	72,394	-	318,961	167,802
Charitable activities:	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	62	-	-	62	42
	Other	-	-	-	-	-
	Total	62	-	-	62	42
Separate material item of income:	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other:	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Other	41	-	-	41	52
	Total	41	-	-	41	52
TOTAL INCOME		246,670	72,394	-	319,064	167,896

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

All unrestricted EXCEPT £72,394 for Hydro power project

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Section C **Notes to the accounts** **(cont)**

Note 4 **Analysis of expenditure**

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year funds (6 months to 30/06/20) £
	Analysis					
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Staging fundraising events				-	
	Fundraising agents	-			-	
	Administration costs	216	422	-	638	108
	Total expenditure on raising funds	216	422	-	638	108
Expenditure on charitable activities	Grants to Kagando hospital	210,771	501		211,272	87,391
	Payments on behalf of Kagando/KHPL	18,868	10,000		28,868	2,399
	Grants for local initiatives	9,281	19,735		29,016	6,700
	Other related grants and payments	12,244			12,244	13,643
	Total expenditure on charitable activities	251,164	30,236	-	281,400	110,133
Separate material	Kagando hospital finance review		-	-	-	155
	Total	-	-	-	-	155
Other						
	Bank charges	167	-	-	167	102
	Independent Examination costs	120	-	-	120	120
	Admin costs		-	-	-	19
	Total other expenditure	287	-	-	287	241
TOTAL EXPENDITURE		251,667	30,658	-	282,325	110,637

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1					
Activity 2					
Other					
Total					

Prior year expenditure on charitable activities can be analysed as follows:

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Section C**Notes to the accounts****Note 5** **Details of certain items of expenditure****5.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

**Independent
examiner's fees**

This year £	Last year £
120	120

Section C**Notes to the accounts****(cont)****Note 6 Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

6.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Grants to Kagando Hospital and Rural Development Centre	177,766			177,766
Various individuals to help with medical, school and medical training fees		13,614		13,614
Grants to four primary schools	9,416			9,416
Grants paid to Kagando Hydro Electric Power scheme	19,735			19,735
Grants paid to Kagando Hospital to assist with local flood relief efforts	22,202			22,202
Grants to other local related organisations e.g. Rwenzori Women For Health	9,799			9,799
Total	238,918	13,614	-	252,532

Please enter "Nil" if the charity does not identify and/or allocate support costs.

6.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes

<https://www.kagando.org.uk/>

Names of institution	Purpose	Total amount of grants paid £
Kagando Hospital	Salary support	48,000
Kagando Hospital	Subsidy of childrens medical fees	54,000
Kagando Hydro Power Limited	Building Hydro Electric Scheme	19,735
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		121,735
Other unanalysed grants		129,874
TOTAL GRANTS PAID		251,609

Section C	Notes to the accounts	(cont)
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Note 7 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

7.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors (Gift Aid and unbanked cheques)

Total

This year	Last year
£	£
-	-
-	-
21,660.0	13,878.0
21,660.0	13,878.0

Section C	Notes to the accounts	(cont)
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Note 8 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
24,718	24,656
171,389	150,483
-	-
196,107	175,139

Section C	Notes to the accounts	(cont)
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Note 9 **Events after the end of the reporting period**

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

Please provide details of the nature of the event

none

Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

n/a

Section C	Notes to the accounts	(cont)
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Note 10 **Charity funds**

10.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General	UR	General purposes	21,255	143,982	- 119,732	9,304	-	54,809
Child 100	UR	Designated for payment of medical fees of children	41,056	49,147	- 54,000	- 12,000	-	24,203
Kalikikali	UR	Designated for funds for Kalikikali Primary School	749	9,003	- 7,834	- 1,094	-	824
Local Organisations	UR	Designated for payments of grants for organisations within Kagando	-	2,006	- 2,381	450	-	75
Nurses Salary	UR	Designated for payments to support nurses salary costs	407	15,885	- 12,722	82	-	3,652
Palliative	UR	Designated to support palliative care costs	8,749	10,467	- 15,795	1,450	-	4,871
Sponsorship	UR	Designated to support hospital staff in further training	3,760	2,550	- 3,597	960	-	3,673
Rwenzori Women for Helath	UR	Designates to support women's outreach health work	8,707	1,700	- 9,000	-	-	1,407
Hydro	R	For payments for Hydro Electric Power Scheme	78,847	72,394	- 30,658	250	-	120,833
Flood	UR	Donations to support victims of flooding in the Kagando areas	16,039	6,163	- 22,202	-	-	-
							-	-
Other funds	N/a	N/a	1,314	5,767	- 4,404	598	-	3,275
Total Funds			180,883	319,064	- 282,325	-	-	217,622

Section C **Notes to the accounts** **(cont)**

Note 10 **Charity funds (cont)**

10.1 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General	UR	General purposes	31,581	37,487	- 39,875	- 7,938	-	21,255
Child 100	UR	Designated for payment of medical fees of children	42,952	23,004	- 25,500	600	-	41,056
Kalikikali	UR	Designated for funds for Kalikikali Primary School	887	3,738	- 3,434	- 442	-	749
Local Organisations	UR	Designated for payments of grants for organisations within Kagando	450	250	- 250	- 450	-	-
Nurses Salary	UR	Designated for payments to support nurses salary costs	854	4,102	- 4,140	- 409	-	407
Palliative	UR	Designated to support palliative care costs	8,657	2,842	- 3,000	250	-	8,749
Sponsorship	UR	Designated to support hospital staff in further training				3,760		3,760
Rwenzori Women for Helath	UR	Designates to support women's outreach health work	7,602	8,674	- 7,569			8,707
Hydro	R	For payments for Hydro Electric Power Scheme	29,698	55,229	- 10,480	4,400	-	78,847
Flood	UR	Donations to support victims of flooding in the Kagando areas	-	30,407	- 14,652	284	-	16,039
			-				-	-
Other funds	N/a	N/a	943	2,163	- 1,737	- 55	-	1,314
Total Funds			123,624	167,896	- 110,637	-	-	180,883

Section C	Notes to the accounts	(cont)
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Note 10 **Charity funds (cont)**

10.2 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	A transfer of £250 was made from the General Fund to the Hydro fund to rectify a error in designating a particular donation	250
Between endowment and restricted funds		
Between endowment and unrestricted funds		

10.4 Designated funds

Planned use	Purpose of the designation	Amount

Section C	Notes to the accounts	(cont)
Note 11	Transactions with trustees and related parties	
<i>If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.</i>		
11.1 Trustee remuneration and benefits None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)		TRUE
11.2 Trustees' expenses <i>If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".</i>		
No trustee expenses have been incurred (True or False)		TRUE
11.3 Transaction(s) with related parties <i>Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.</i>		
There have been no related party transactions in the reporting period (True or False)		TRUE

Note 12	Additional Disclosures
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The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such

13.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an

TRUE

13.2 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including

There have been related party transactions in the reporting period

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
KARUDEC Hydro Power Limited	see below	Grant to Hydro Electric Power Scheme	£19,735	£0	£0	£0

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

Grant is given for the purpose of building a hydro electric power scheme at Kagando hospital

For any related party, please provide details of any guarantees

None

KARUDEC Hydro Electric Power Limited is deemed to be a related party as one of the directors Dr Rob Morris, is also a trustee of Friends of Kagando

Friends of Kagando
Trustees' Report
Year Ended 30th June 2021

Report of the Independent Examiner to the Trustees of Friends of Kagando

I report on the accounts of the Friends of Kagando for the year ended 30 June 2021 which are set out on the attached pages.

Respective responsibilities of trustee and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144 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 Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to 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 disclosed in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts provide 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 Charities act 2011; and
- to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of the Charities Act 2011

have not been met: or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date: 19/11/21

Name: Amy Beecroft

Relevant professional qualification or body:

FCA

Address: 19 Newton Road

Lindfield

RH16

2NB