

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



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* | <input checked="" type="checkbox"/> | 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* | <input type="checkbox"/> | 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	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> 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><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Offsetting	<p>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.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Legacies	<p>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.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Government grants	<p>The charity has received government grants in the reporting period</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>						
Tax reclaims on donations and gifts	<p>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.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Contractual income and performance related grants	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>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.</p> <p>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'.</p> <p>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.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Donated services and facilities	<p>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.</p> <p>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.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Support costs	<p>The charity has incurred expenditure on support costs.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Volunteer help	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Income from interest, royalties and dividends	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Income from membership subscriptions	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>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.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						

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)****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	
<p><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></p>		
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)		<div>TRUE</div>
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)		<div>TRUE</div>
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)		<div>TRUE</div>

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