



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	01	07	2021		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	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	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* | <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>	<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"/>						
	<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>	<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"/>						
	<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"/>
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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"/>
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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 £
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)
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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)
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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 £
-	-
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
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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	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 - 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)
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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	
<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>

Section C	Notes to the accounts	(cont)
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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	£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