

Trustees' Report and
Unaudited Financial Statements for the Year Ended 28 February 2021
for
Bega Kwa Bega Uganda

Numbers Limited
32 High Street
Wendover
Buckinghamshire
HP22 6EA

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for the Year Ended 28 February 2021

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The charity is run by its voluntary members and executive committee in accordance with its Constitution approved on 18th June 2018. The Trustees are permanent members and are appointed by the current trustees. The Executive Committee report to the Trustees and are appointed each year at the Annual General Meeting otherwise, they will cease to hold office if they do not comply with the conditions detailed in the Constitution. The Constitution ensures that the charity operates within the Charities Act 1993.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity during the year were to raise funds to support the work of Bega Kwa Bega in Uganda. It includes sponsoring vulnerable children and orphans throughout their education, supporting a local primary school, a mobile clinic and health education, providing access to clean and safe water, improving agricultural and nutritional practice, developing income generation skills, and protecting orphans land rights.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the past year our activities have been curtailed with the Pandemic; we were unable to hold our usual Annual Quiz and unable to meet face-to-face as a committee. However we did have a Committee meeting over Zoom in February this year, and we have continued to fund new sponsors for educating vulnerable children.

We were delighted to see the arrival of two vehicles for BKB in Uganda: a truck and a van, generously funded by an anonymous donor.

FINANCIAL REVIEW

Financial position

The level of funds raised in the year to 28th February 2021 was again significantly higher than the previous year, with a total of £400,026 (£313,917 in 2020). A significant amount related to funds from the anonymous donor mentioned above; much of the additional funding was for the continued building work for the school. A large amount of this was paid over to Uganda, £373k, compared to £136k in 2020. The increased funds retained in the UK £229k, compared with £202k in 2020, relate to money that will be sent to Uganda as the building work progresses and monies retained in the UK to fund Village projects and Ugandan administration costs for 2021-22, also provided by the anonymous sponsor for the year ending 28th February 2021.

We were delighted to receive a donation of £10,000.

There was a significant increase in Gift Aid for the year, £4371, which was claimed and received from HMRC in April 2021.

The running costs in the UK were minimal. The members provide their services free and do not claim personal expenses.

There were no other funds or accounts held elsewhere by the Trustees during the year.

FUTURE PLANS

Going forward into 2022, we plan to redevelop our website to make it more user friendly and to provide compatibility with a wider range of devices, e.g. smartphones.

We will continue to grow our sponsorship base. Education is the single most important strategy to raise vulnerable people out of poverty and support them into becoming productive citizens.

We will also continue our fund-raising efforts to support the core needs of the communities in Uganda, such as additional sources of water, the on-going program for Health and the Mobile Clinic, and Agriculture.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Committee

We have a strong committee with all roles filled. I would like to extend a big thank you to all our committee members for their hard work and dedication.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1100378

Principal address

2 Honey Way
Walters Ash
High Wycombe
Buckinghamshire
HP14 4TT

Trustees

K A Russell
F McCann
Sister M E E Inchbald
M J C Spain

Independent Examiner

Michaela Sansbury FCA
ICAEW
Numbers Limited
32 High Street
Wendover
Buckinghamshire
HP22 6EA

Approved by order of the board of trustees on07 Sep 2021..... and signed on its behalf by:

.....K A Russell.....
K A Russell - Trustee

Kathy Russell (Sep 7, 2021, 1:28pm)

Independent Examiner's Report to the Trustees of
Bega Kwa Bega Uganda

Independent examiner's report to the trustees of Bega Kwa Bega Uganda

I report to the charity trustees on my examination of the accounts of Bega Kwa Bega Uganda (the Trust) for the year ended 28 February 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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 Trust 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 and 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.

Michaela Sansbury

Michaela Sansbury (Sep 8, 2021,
9:10am)

Michaela Sansbury FCA
ICAEW
Numbers Limited
32 High Street
Wendover
Buckinghamshire
HP22 6EA

Date: 08 Sep 2021.....

Statement of Financial Activities
for the Year Ended 28 February 2021

	Notes	Unrestricted fund £	Restricted fund £	28.2.21 Total funds £	28.2.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		85,473	314,538	400,011	309,383
Other trading activities	2	11	-	11	4,534
Investment income	3	4	-	4	-
Total		85,488	314,538	400,026	313,917
EXPENDITURE ON					
Raising funds		321	-	321	1,017
Charitable activities					
Uganda Operations & Projects		36,504	-	36,504	66,450
Sponsored Children's Education		34	12,452	12,486	9,250
General Education		17	8,000	8,017	-
Protected Water Springs		8	1,440	1,448	655
Health & Mobile Clinic		-	100	100	-
Vibrant Village Projects		227	90,482	90,709	60,386
Vehicle Purchase		235	94,486	94,721	-
School Construction Project		319	128,667	128,986	-
Total		37,665	335,627	373,292	137,758
NET INCOME/(EXPENDITURE)		47,823	(21,089)	26,734	176,159
Transfers between funds	10	7,317	(7,317)	-	-
Net movement in funds		55,140	(28,406)	26,734	176,159
RECONCILIATION OF FUNDS					
Total funds brought forward		27,529	174,495	202,024	25,865
TOTAL FUNDS CARRIED FORWARD		82,669	146,089	228,758	202,024

	Notes	Unrestricted fund £	Restricted fund £	28.2.21 Total funds £	28.2.20 Total funds £
CURRENT ASSETS					
Debtors	8	60	4,311	4,371	1,804
Cash in hand		83,209	141,778	224,987	200,820
		83,269	146,089	229,358	202,624
CREDITORS					
Amounts falling due within one year	9	(600)	-	(600)	(600)
NET CURRENT ASSETS		82,669	146,089	228,758	202,024
TOTAL ASSETS LESS CURRENT LIABILITIES		82,669	146,089	228,758	202,024
NET ASSETS		82,669	146,089	228,758	202,024
FUNDS	10				
Unrestricted funds				82,669	27,529
Restricted funds				146,089	174,495
TOTAL FUNDS				228,758	202,024

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
K A Russell - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	28.2.21	28.2.20
	£	£
Fundraising events	11	-
Income from Charitable Activities	-	4,534
	<u>11</u>	<u>4,534</u>

Notes to the Financial Statements - continued
for the Year Ended 28 February 2021

3. INVESTMENT INCOME

	28.2.21	28.2.20
	£	£
Deposit account interest	4	-
	<u>4</u>	<u>-</u>

4. GRANTS PAYABLE

	28.2.21	28.2.20
	£	£
Uganda Operations & Projects	36,504	66,027
Sponsored Children's Education	12,452	9,191
General Education	8,000	-
Protected Water Springs	1,440	650
Health & Mobile Clinic	100	-
Vibrant Village Projects	90,482	60,000
Vehicle Purchase	94,486	-
School Construction Project	128,667	-
	<u>372,131</u>	<u>135,868</u>

5. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Sponsored Children's Education	10	24	34
General Education	5	12	17
Protected Water Springs	2	6	8
Vibrant Village Projects	65	162	227
Vehicle Purchase	67	168	235
School Construction Project	91	228	319
	<u>240</u>	<u>600</u>	<u>840</u>

Activity	Basis of allocation
Finance	Split across grants paid
Governance costs	Split across grants paid

Support costs, included in the above, are as follows:

	Sponsored Children's Education	General Education	Protected Water Springs	Vibrant Village Projects
	£	£	£	£
Administration	-	-	-	-
Bank charges	10	5	2	65
Accountancy and legal fees	24	12	6	162
	<u>34</u>	<u>17</u>	<u>8</u>	<u>227</u>

Notes to the Financial Statements - continued
for the Year Ended 28 February 2021

5. SUPPORT COSTS - continued

			28.2.21	28.2.20
	Vehicle Purchase £	School Construction Project £	Total activities £	Total activities £
Administration	-	-	-	165
Bank charges	67	91	240	108
Accountancy and legal fees	168	228	600	600
	<u>235</u>	<u>319</u>	<u>840</u>	<u>873</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 28 February 2021 nor for the year ended 28 February 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 28 February 2021 nor for the year ended 28 February 2020.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	66,689	242,694	309,383
Other trading activities	4,534	-	4,534
Total	<u>71,223</u>	<u>242,694</u>	<u>313,917</u>
EXPENDITURE ON			
Raising funds	1,017	-	1,017
Charitable activities			
Uganda Operations & Projects	66,450	-	66,450
Sponsored Children's Education	59	9,191	9,250
Protected Water Springs	5	650	655
Vibrant Village Projects	386	60,000	60,386
Total	<u>67,917</u>	<u>69,841</u>	<u>137,758</u>
NET INCOME	<u>3,306</u>	<u>172,853</u>	<u>176,159</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>24,223</u>	<u>1,642</u>	<u>25,865</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>27,529</u></u>	<u><u>174,495</u></u>	<u><u>202,024</u></u>

Notes to the Financial Statements - continued
for the Year Ended 28 February 2021

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28.2.21	28.2.20
	£	£
Other debtors	4,371	1,804
	<u> </u>	<u> </u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28.2.21	28.2.20
	£	£
Other creditors	600	600
	<u> </u>	<u> </u>

10. MOVEMENT IN FUNDS

	At 29.2.20 £	Net movement in funds £	Transfers between funds £	At 28.2.21 £
Unrestricted funds				
General fund	27,529	47,823	7,317	82,669
Restricted funds				
Restricted Fund	174,495	(21,089)	(7,317)	146,089
TOTAL FUNDS	<u>202,024</u>	<u>26,734</u>	<u>-</u>	<u>228,758</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	85,488	(37,665)	47,823
Restricted funds			
Restricted Fund	314,538	(335,627)	(21,089)
TOTAL FUNDS	<u>400,026</u>	<u>(373,292)</u>	<u>26,734</u>

Comparatives for movement in funds

	At 1.3.19 £	Net movement in funds £	At 28.2.20 £
Unrestricted funds			
General fund	24,223	3,306	27,529
Restricted funds			
Restricted Fund	1,642	172,853	174,495
TOTAL FUNDS	<u>25,865</u>	<u>176,159</u>	<u>202,024</u>

Notes to the Financial Statements - continued
for the Year Ended 28 February 2021

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	71,223	(67,917)	3,306
Restricted funds			
Restricted Fund	242,694	(69,841)	172,853
TOTAL FUNDS	<u>313,917</u>	<u>(137,758)</u>	<u>176,159</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.3.19 £	Net movement in funds £	Transfers between funds £	At 28.2.21 £
Unrestricted funds				
General fund	24,223	51,129	7,317	82,669
Restricted funds				
Restricted Fund	1,642	151,764	(7,317)	146,089
TOTAL FUNDS	<u>25,865</u>	<u>202,893</u>	<u>-</u>	<u>228,758</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	156,711	(105,582)	51,129
Restricted funds			
Restricted Fund	557,232	(405,468)	151,764
TOTAL FUNDS	<u>713,943</u>	<u>(511,050)</u>	<u>202,893</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 28 February 2021.

Detailed Statement of Financial Activities
for the Year Ended 28 February 2021

	28.2.21 £	28.2.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	386,890	298,829
Gift aid	4,371	1,804
Grants	8,750	8,750
	400,011	309,383
Other trading activities		
Fundraising events	11	-
Income from Charitable Activities	-	4,534
	11	4,534
Investment income		
Deposit account interest	4	-
	4	-
Total incoming resources	400,026	313,917
EXPENDITURE		
Raising donations and legacies		
Sundries	321	1,017
Charitable activities		
Grants to Uganda	372,131	135,868
Support costs		
Management		
Administration	-	165
Finance		
Bank charges	240	108
Governance costs		
Accountancy and legal fees	600	600
	373,292	137,758
Total resources expended	373,292	137,758
Net income	26,734	176,159



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Parties involved with this document

Document processed	Party + Fingerprint
Tue, 7th Sep 2021 13:28:53 BST	Kathy Russell - Signer (c976775d3c1427d8dec2f56ea72501f0)
Tue, 7th Sep 2021 15:20:35 BST	William Pratley - Signer (bf28bab239c5686dc98b9eee23558eca)
Wed, 8th Sep 2021 9:10:58 BST	Michaela Sansbury - Signer (dc2ef3a8b56ff362f7fa3bf75ddb99ba)

Audit history log

Date	Action
Wed, 8th Sep 2021 9:10:58 BST	The envelope has been signed by all parties. (195.224.187.130)
Wed, 8th Sep 2021 9:10:58 BST	Michaela Sansbury signed the envelope. (195.224.187.130)
Wed, 8th Sep 2021 9:10:10 BST	Michaela Sansbury viewed the envelope. (195.224.187.130)
Tue, 7th Sep 2021 15:20:35 BST	Document emailed to kyla.sansbury@numbers-ltd.co.uk (18.134.244.152)
Tue, 7th Sep 2021 15:20:35 BST	Sent the envelope to Michaela Sansbury (kyla.sansbury@numbers-ltd.co.uk) for signing. (86.153.180.103)
Tue, 7th Sep 2021 15:20:35 BST	William Pratley signed the envelope. (86.153.180.103)
Tue, 7th Sep 2021 15:19:55 BST	William Pratley viewed the envelope. (86.153.180.103)
Tue, 7th Sep 2021 15:12:30 BST	William Pratley opened the document email. (86.153.180.103)
Tue, 7th Sep 2021 15:11:24 BST	William Pratley viewed the envelope. (86.153.180.103)
Tue, 7th Sep 2021 15:10:56 BST	William Pratley viewed the envelope. (86.153.180.103)
Tue, 7th Sep 2021 15:10:48 BST	William Pratley opened the document email. (86.153.180.103)
Tue, 7th Sep 2021 13:28:53 BST	Document emailed to william155@btinternet.com (3.9.191.245)
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Tue, 7th Sep 2021 13:28:53 BST	Kathy Russell signed the envelope. (109.158.101.130)
Tue, 7th Sep 2021 13:24:50 BST	Kathy Russell viewed the envelope. (109.158.101.130)
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Tue, 7th Sep 2021 11:24:05 BST	Document emailed to karussell43@aol.com (35.176.38.222)
Tue, 7th Sep 2021 11:24:01 BST	Sent Kathy Russell a reminder to sign the envelope. (3.8.173.210)
Tue, 7th Sep 2021 11:24:01 BST	The active signer will be automatically reminded. (3.8.173.210)
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Sun, 5th Sep 2021 12:36:15 BST	Kathy Russell opened the document email. (86.153.180.103)
Sun, 5th Sep 2021 12:36:08 BST	Kathy Russell opened the document email. (86.153.180.103)
Sat, 4th Sep 2021 15:43:59 BST	Kathy Russell viewed the envelope. (86.153.180.103)
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Sat, 4th Sep 2021 15:43:36 BST	Kathy Russell opened the document email. (86.153.180.103)
Fri, 3rd Sep 2021 15:03:43 BST	Kathy Russell opened the document email. (86.153.180.103)
Fri, 3rd Sep 2021 15:03:23 BST	Kathy Russell opened the document email. (86.153.180.103)
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Fri, 3rd Sep 2021 13:19:54 BST	Kathy Russell opened the document email. (69.147.92.87)
Tue, 31st Aug 2021 11:26:39 BST	Document emailed to karussell43@aol.com (18.130.101.0)
Tue, 31st Aug 2021 11:26:39 BST	Sent the envelope to Kathy Russell (karussell43@aol.com) for signing. (195.224.187.130)
Tue, 31st Aug 2021 11:24:54 BST	Automatic reminders for this envelope have been set to occur every 7 days (195.224.187.130)
Tue, 31st Aug 2021 11:24:43 BST	Michaela Sansbury has been assigned to this envelope (195.224.187.130)
Tue, 31st Aug 2021 11:24:43 BST	William Pratley has been assigned to this envelope (195.224.187.130)
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Tue, 31st Aug 2021 11:21:48 BST	Envelope generated by Kyla Sansbury (195.224.187.130)