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REGISTERED CHARITY NUMBER: 1100378

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023
FOR
BEGA KWA BEGA UGANDA

Seymour Taylor Limited, Statutory Auditor
First Floor North
40 Oxford Road
High Wycombe
Buckinghamshire
HP11 2EE

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BEGA KWA BEGA UGANDA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2023

The trustees present their report with the financial statements of the charity for the year ended 28 February 2023. The trustees have adopted the provisions of 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).

Introduction

The charity is run by its voluntary members and executive committee in accordance with its Constitution approved on 18 June 2018. The Trustees are permanent members and are appointed by the current trustees. Newly appointed Trustees are provided with information and guidance on their role and responsibilities as 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.

The objective of the charity during the year was to raise funds to support the operational work of Bega Kwa Bega in Uganda. It includes sponsoring vulnerable children and orphans throughout their education and supporting a local primary school. Many of these children would otherwise receive a poor or disrupted education limiting their ability to support themselves in adulthood. A mobile clinic and health education to villages where there is limited or no access to other medical resources and where basic ailments are untreated. Improving access to clean and safe water through the provision of boreholes and protected springs. Educating farmers and villagers in good agricultural and nutritional practice to make the provision of food more certain and sustainable in a time of climate change. Provision of income generation skills to enable the community to support themselves in areas where employment is otherwise very uncertain.

OBJECTIVES AND ACTIVITIES

Significant activities

The activities of the charity have changed over the years and both the name and Objectives have been updated to reflect these changes. The name has changed from 'Uganda Orphans Bega Kwa Bega' to 'Bega Kwa Bega Uganda'. The charity raise funds to provide grants to a not for profit company registered in Uganda, Bega Kwa Bega Limited. The objectives of this organisation registered in Uganda are as follows;

Advancement of education through the provision of:

1. Sponsorship for named orphans and vulnerable children throughout their education
2. The professional development of teachers throughout the country and the setting up of a demonstration primary school
3. A mobile health clinic to deliver treatment and health education
4. Funding access to clean, safe water thereby providing women and girls with time and better health to further their educational process
5. Instruction in best agricultural and nutritional practice
6. The development of income generation through the teaching of business management skills
7. The protection of orphans' land rights.

To support the Ugandan activities, the UK charity fund-raising team receives donations, sponsorship and the proceeds from fund-raising events from a variety of sources - The Canonesses of St Augustine's; and Parishioners in High Wycombe, Wendover and Great Missenden, Beverley and Bury St Edmunds. This is then paid as a grant to Bega Kwa Bega Limited in Uganda.

Activities in the UK

We were able to run the annual "BKB" Quiz for the first time since Covid and raised £1,203.47. The event was run in the Upper room at St Augustine's Church in High Wycombe, with ticket and bar sales from a total of 66 attendees supplemented by donations of a further £180.

Sponsorships

68 children are sponsored who would otherwise not attend school. 64 are sponsored by people in the UK. We have made a commitment to increase the UK sponsors, and this will be a focus for the charity over the coming year. The great drop in numbers is due to the pandemic after which many children did not return to their schools or colleges. Our Sponsorship Coordinator will be offering additional children to sponsors whose sponsored children are no longer in education.

Activities of the Uganda organisation (referred to below as BKB)

The recent pandemic dramatically worsened the living condition of the poor in Uganda, especially the children. There are widespread food shortages, famine, malnutrition, poor health, permanent school closures, increased rates of school dropout caused by teen pregnancies and loss of livelihoods. Two years of a national lockdown meant no salaries for teachers. A high percentage of trained teachers quit the profession. Children are years behind academically and many young people are no longer interested in returning to school.

Demand for BKB's community development services is higher than ever. Our limited resources enable us to support only a small fraction of these needy communities. Our response to these worsening conditions involves reaching out to new villages with high numbers of poor children. We also use our proven and effective mentoring methods of developing family gardens as well as training local peer educators to ensure sustainability of skills learned. These skills guarantee all year-round food availability in rural Uganda.

Looking to the future, BKB has designed a national project aimed at linking an understanding of agriculture and nutrition with teacher and student education. The project aims at scaling up these strategies at a regional and gradually at a national level. Both student learning and food security will improve from this intervention. We urgently need funding to launch, expand and sustain this vital project.

The charity is now active in many areas, helping Ugandan communities in need:

BEGA KWA BEGA UGANDA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2023

Education

As background, over 45% of the population are aged under 15, and the on-going growth of 2-14 year-old children means the Uganda Government will continue to struggle to keep up with the escalating need for general and child-related services and infrastructure.

A key issue is that many teachers have never experienced quality education, it is vital to demonstrate to teachers what quality education is.

In 2017, Conche Jengo McGarr (Founder and Director of BKB) began the planning, building and equipping of a Nursery and Primary School. Today there are over 450 children attending Gogolo School. Life at Gogolo School compound (situated on the Entebbe-Kampala road) is still dominated by building works. We have the boy's dormitory to be started, and more importantly the multipurpose building which includes a kitchen, dining room / hall and offices. The kitchen staff at present work in the open providing meals for 451 children plus the staff of 41 come rain or shine. Unfortunately, the rate of inflation rises rapidly, particularly with building materials; monies given us by our generous donors will no longer cover construction costs.

The Teachers' Professional Development Centre was able to begin workshops in Spring 2018. More recently we have been able to provide accommodation for some teachers. Thanks to our generous donors we have bought and upgraded a 10-unit block of apartments for Gogolo teachers. This is a 10-minute walk away from the school and ensures safety and privacy for the younger teachers.

Mobile Health Clinic

BKB operates a Mobile Clinic visiting remote villages; it is the only medical intervention most have experienced. The Health Education programme means people learn to take more care of themselves, eating more nutritious meals and staying healthier. We are now concentrating on a 'wellness and disease prevention programme' providing basic and primary health care and sensitizing residents on wellness as well as COVID -19 and its social impact. This year we had 30 sessions apportioned among 36 villages in Namayumba, Seeta Namuganga and Ntunda Subcounties in Wakiso and Mukono districts, benefiting 3,999 people overall.

Clean available water

Since BKB started, the provision of clean public water sources for vulnerable communities has been a major focus. The villagers help with the construction of protected springs, boreholes and water tanks, and are trained to maintain them. 13,814 households (69,070 people) and 2,024 children in 10 schools have clean and safe water which has contributed to improved hygiene and sanitation in homes especially in crowded slum settlements of Kampala suburbs where living conditions are extremely wanting.

Instruction in the best agricultural and nutritional practices

BKB has established 'Family Gardens' in remote villages as an answer to malnutrition and ill-health. The aim of this programme is to increase food quality and quantity through optimum utilization of the available land/space and increasing the number of crops grown by farmers. We are grateful to our donors who enable work to be carried out in 2 villages at a time, our agronomist and our nutritionist visiting these villages one day a week for a year.

The Organic Demonstration Farm is a practical training resource that shows best organic practices for farmers, teachers and children. Our enterprises include: piggery, dairy farming, goat rearing, local poultry farming, rabbit rearing, aquaculture, apiculture, crop farming with orchard plantation; seed bed rising in bags is a new addition. We train farmers and produce items for sale to sustain the farm. For remote communities we set up demonstration sites for training local farmers. This year we received 2,157 learners at the farm ranging from school children to individual farmers

The Nutrition program is intended to reduce malnutrition and improve hygiene and sanitation at both household and institutional level, targeting 40 households per community and elementary schools within those communities.

BEGA KWA BEGA UGANDA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2023

Income Generation and teaching of Business Management skills

BkB holds workshops on Business Management and Skills Training, and funds start-up assistance for small businesses to enable new income generation schemes. Many such businesses have been started and are operating successfully as a result of BkB's intervention.

The COVID 19 Emergency response funds (gifted by a generous benefactor) greatly helped all beneficiaries in four villages because their knowledge and skills were enhanced, and their businesses boosted.

Protection of orphans' legal rights

BKB provides the backing to ensure the Legal Rights of Children to their land and homes is upheld. Often the response to 'orphans' is an orphanage. On leaving an orphanage young people find themselves with no home and no means of feeding themselves. BKB works with village chiefs and elders to keep orphans in their home, among their extended families, in a familiar environment.

FINANCIAL REVIEW

Total incoming resources in the year 2022-2023 amounted to £404,201 compared with £1,197,129 last year, an overall decrease of £792,928. Donations included £225,406 received from our anonymous donor. Another £153,000 is included in the income from our anonymous donor as this donation was committed in 2022-23 although not payable until June 2023. The £153,000 is shown in the accounts as a debtor. Funds transferred to Uganda in the year totalled £1,041,180 compared with £626,966 last year, an increase of £414,214. There are still funds totalling £541,610 to be transferred to Uganda as building work and agreed programmes continue.

Note that Bega Kwa Bega Uganda has multiple sources of funds that are transferred to Bega Kwa Bega Limited in Uganda during the course of each year, and we track very closely the usage of funds to ensure they are deployed for the intended projects as defined by the donating organisations.

The audit fees totalled £8,640, an decrease of £2,160 on the previous year, which includes an under accrual of the audit fee for 2021-22. We have decided to continue to have the accounts audited even though in the short term our income was below £1m, as we are aware of further significant donations to come during the 2023-2024 financial year which will again put us above the £1m threshold. Audited accounts will give extra assurance to donors, trustees and members as well as any other interested parties.

Reserves are held back from any funds generated in the UK to ensure that funds are available to pay any known liabilities, most significantly this year, the audit fee.

FUTURE PLANS

Our priorities are to increase our sponsorship activities and ensure regular updates are sent to sponsors. We will strengthen this charities committee by inviting new members to join us to hear what we are doing and we will have succession plans in place for key roles.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Organisational structure

The committee in the UK is based in Buckinghamshire where most of the fund-raising activity takes place although there are groups in Wishaw, Lanarkshire, Beverley Yorkshire, and Bury St Edmunds, Suffolk who mainly sponsor children in Uganda through their education. The committee manage the day to date activities, governance of the charity in the UK and liaise closely with the BKB operations in Uganda to prioritise their needs and the level of fundraising. They also monitor the use of funds transferred to Uganda by receiving regular reports. Nobody is employed by the charity in the UK. No member has claimed or was reimbursed any expenses by the charity in the current year.

The Committee meetings during the year have been restricted to online due to ongoing COVID precautions.

BEGA KWA BEGA UGANDA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1100378

Principal address

2 Honey Way
Walters Ash
High Wycombe
Buckinghamshire
HP14 4TT

Trustees

Sister M E E Inchbald (resigned 28.6.2023)
F McCann (resigned 28.6.2023)
K Russell
M J C Spain (resigned 28.6.2023)
W Pratley (appointed 18.6.2023)
Mrs D Harvey (appointed 18.6.2023)
D Russell (appointed 18.6.2023)

Auditors

Seymour Taylor Limited, Statutory Auditor
First Floor North
40 Oxford Road
High Wycombe
Buckinghamshire
HP11 2EE

Bank

Lloyds Bank Plc
27-31 White Hart Street
High Wycombe
Bucks
HP11 2HL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 28 FEBRUARY 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 21 December 2023 and signed on its behalf by:

ELECTRONICALLY SIGNED

W Pratley - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF BEGA KWA BEGA UGANDA

Opinion

We have audited the financial statements of Bega Kwa Bega Uganda (the 'charity') for the year ended 28 February 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 28 February 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
BEGA KWA BEGA UGANDA

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF BEGA KWA BEGA UGANDA

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the sector, control environment and charity performance;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having made enquiries of management about their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of noncompliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key law or regulation we considered in this context included the UK Charities Act.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charities ability to operate.

Audit response to risks identified

As a result of performing the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud and;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF BEGA KWA BEGA UGANDA

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or noncompliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Seymour Taylor Limited

Seymour Taylor Limited, Statutory Auditor
First Floor North
40 Oxford Road
High Wycombe
Buckinghamshire
HP11 2EE

22 December 2023

BEGA KWA BEGA UGANDA

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28 FEBRUARY 2023**

	Notes	Unrestricted fund £	Restricted funds £	28.2.23 Total funds £	28.2.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	7,111	395,709	402,820	1,196,696
Other trading activities	3	1,380	-	1,380	433
Investment income	4	1	-	1	-
Total		<u>8,492</u>	<u>395,709</u>	<u>404,201</u>	<u>1,197,129</u>
EXPENDITURE ON					
Raising funds	5	577	-	577	251
Charitable activities	6				
Bega Kwa Bega in Uganda		-	1,041,180	1,041,180	626,966
Other		8,820	-	8,820	10,980
Total		<u>9,397</u>	<u>1,041,180</u>	<u>1,050,577</u>	<u>638,197</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	12	(905) (2,324)	(645,471) 2,324	(646,376) -	558,932 -
Net movement in funds		<u>(3,229)</u>	<u>(643,147)</u>	<u>(646,376)</u>	<u>558,932</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		7,026	1,334,570	1,341,596	782,664
TOTAL FUNDS CARRIED FORWARD		<u>3,797</u>	<u>691,423</u>	<u>695,220</u>	<u>1,341,596</u>

The notes form part of these financial statements

BEGA KWA BEGA UGANDA

STATEMENT OF FINANCIAL POSITION
28 FEBRUARY 2023

	Notes	Unrestricted fund £	Restricted funds £	28.2.23 Total funds £	28.2.22 Total funds £
CURRENT ASSETS					
Debtors	10	43	154,363	154,406	2,016
Cash at bank		14,794	537,060	551,854	1,350,380
		<u>14,837</u>	<u>691,423</u>	<u>706,260</u>	<u>1,352,396</u>
CREDITORS					
Amounts falling due within one year	11	(11,040)	-	(11,040)	(10,800)
NET CURRENT ASSETS		<u>3,797</u>	<u>691,423</u>	<u>695,220</u>	<u>1,341,596</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,797</u>	<u>691,423</u>	<u>695,220</u>	<u>1,341,596</u>
NET ASSETS		<u>3,797</u>	<u>691,423</u>	<u>695,220</u>	<u>1,341,596</u>
FUNDS	12				
Unrestricted funds				3,797	7,026
Restricted funds				691,423	1,334,570
TOTAL FUNDS				<u>695,220</u>	<u>1,341,596</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21 December 2023 and were signed on its behalf by:

ELECTRONICALLY SIGNED

W Pratley - Trustee

The notes form part of these financial statements

BEGA KWA BEGA UGANDA

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 28 FEBRUARY 2023**

	Notes	28.2.23 £	28.2.22 £
Cash flows from operating activities			
Cash generated from operations	1	(798,527)	1,125,393
Net cash (used in)/provided by operating activities		<u>(798,527)</u>	<u>1,125,393</u>
Cash flows from investing activities			
Interest received		1	-
Net cash provided by investing activities		<u>1</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period		<u>(798,526)</u>	<u>1,125,393</u>
Cash and cash equivalents at the beginning of the reporting period		<u>1,350,380</u>	<u>224,987</u>
Cash and cash equivalents at the end of the reporting period		<u><u>551,854</u></u>	<u><u>1,350,380</u></u>

The notes form part of these financial statements

BEGA KWA BEGA UGANDA

NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 28 FEBRUARY 2023

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	28.2.23 £	28.2.22 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(646,376)	558,932
Adjustments for:		
Interest received	(1)	-
(Increase)/decrease in debtors	(152,390)	556,261
Increase in creditors	240	10,200
Net cash (used in)/provided by operations	<u>(798,527)</u>	<u>1,125,393</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.3.22 £	Cash flow £	At 28.2.23 £
Net cash			
Cash at bank	1,350,380	(798,526)	551,854
	<u>1,350,380</u>	<u>(798,526)</u>	<u>551,854</u>
Total	<u>1,350,380</u>	<u>(798,526)</u>	<u>551,854</u>

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023**

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.

Bega Kwa Bega Uganda is an unincorporated charity. The charity's principal address is 2 Honey Way, Walters Ash, High Wycombe, Buckinghamshire, HP14 4TT. The registered charity number is 1100378.

The presentation currency of these financial statements is Sterling (£), being the currency of the primary economic market in which the entity operates. All amounts in these financial statements have been rounded to the nearest pound unless stated otherwise.

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

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.

Financial instruments

The charity has applied the provisions of Section 11 "Basic Financial Instruments" and Section 12 "Other Financial Instrument Issues" of FRS 102 to its financial statements.

BEGA KWA BEGA UGANDA

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 28 FEBRUARY 2023

1. ACCOUNTING POLICIES - continued

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Debtors and creditors due within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the Statement of Financial Activities in administrative expenses.

Cash and cash equivalents

Cash and cash equivalents in the Statement of Financial Position comprise cash at bank and in hand and short term deposits with an original maturity date of three months or less. Bank overdrafts are disclosed within creditors on the Statement of Financial Position.

2. DONATIONS AND LEGACIES

	28.2.23	28.2.22
	£	£
Donations	15,947	19,154
Gift aid	1,467	2,035
Grants	385,406	1,175,507
	<u>402,820</u>	<u>1,196,696</u>

Grants received, included in the above, are as follows:

	28.2.23	28.2.22
	£	£
Grant	385,406	1,175,507
	<u>385,406</u>	<u>1,175,507</u>

3. OTHER TRADING ACTIVITIES

	28.2.23	28.2.22
	£	£
Fundraising events	<u>1,380</u>	<u>433</u>

BEGA KWA BEGA UGANDA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2023**

4. INVESTMENT INCOME			
	28.2.23	28.2.22	
	£	£	
Deposit account interest	1	-	
	<u>1</u>	<u>-</u>	
5. RAISING FUNDS			
Raising donations and legacies			
	28.2.23	28.2.22	
	£	£	
Sundries	577	251	
	<u>577</u>	<u>251</u>	
6. CHARITABLE ACTIVITIES COSTS			
		Grant funding of activities (see note 7)	
		£	
Bega Kwa Bega in Uganda		1,041,180	
		<u>1,041,180</u>	
7. GRANTS PAYABLE			
	28.2.23	28.2.22	
	£	£	
Bega Kwa Bega in Uganda	1,041,180	626,966	
	<u>1,041,180</u>	<u>626,966</u>	
The total grants paid to institutions during the year was as follows:			
	28.2.23	28.2.22	
	£	£	
Bega Kwa Bega Limited (a charity registered in Uganda)	1,041,180	626,966	
	<u>1,041,180</u>	<u>626,966</u>	
8. SUPPORT COSTS			
	Finance	Governance costs	Totals
	£	£	£
Other resources expended	180	8,640	8,820
	<u>180</u>	<u>8,640</u>	<u>8,820</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2023

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 28 February 2023 nor for the year ended 28 February 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 28 February 2023 nor for the year ended 28 February 2022.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28.2.23	28.2.22
	£	£
Other debtors	154,406	2,016

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28.2.23	28.2.22
	£	£
Other creditors	11,040	10,800

12. MOVEMENT IN FUNDS

	At 1.3.22 £	Net movement in funds £	Transfers between funds £	At 28.2.23 £
Unrestricted funds				
General fund	7,026	(905)	(2,324)	3,797
Restricted funds				
Bega Kwa Bega Uganda Admin	324,057	(4,469)	-	319,588
School Construction Project	996,969	(626,501)	-	370,468
Education & Sponsorship	13,544	(14,501)	2,324	1,367
	1,334,570	(645,471)	2,324	691,423
TOTAL FUNDS	1,341,596	(646,376)	-	695,220

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2023

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	8,492	(9,397)	(905)
Restricted funds			
Bega Kwa Bega Uganda Admin	72,413	(76,882)	(4,469)
School Construction Project	305,993	(932,494)	(626,501)
Education & Sponsorship	16,603	(31,104)	(14,501)
Water	700	(700)	-
	<u>395,709</u>	<u>(1,041,180)</u>	<u>(645,471)</u>
TOTAL FUNDS	<u>404,201</u>	<u>(1,050,577)</u>	<u>(646,376)</u>

Comparatives for movement in funds

	At 1.3.21 £	Net movement in funds £	At 28.2.22 £
Unrestricted funds			
General fund	3,383	3,643	7,026
Restricted funds			
Bega Kwa Bega Uganda Admin	83,028	241,029	324,057
School Construction Project	694,354	302,615	996,969
Education & Sponsorship	1,899	11,645	13,544
	<u>779,281</u>	<u>555,289</u>	<u>1,334,570</u>
TOTAL FUNDS	<u>782,664</u>	<u>558,932</u>	<u>1,341,596</u>

BEGA KWA BEGA UGANDA**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2023****12. 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	17,081	(13,438)	3,643
Restricted funds			
Bega Kwa Bega Uganda Admin	305,986	(64,957)	241,029
School Construction Project	861,167	(558,552)	302,615
Education & Sponsorship	12,145	(500)	11,645
Water	750	(750)	-
	<u>1,180,048</u>	<u>(624,759)</u>	<u>555,289</u>
TOTAL FUNDS	<u>1,197,129</u>	<u>(638,197)</u>	<u>558,932</u>

Bega Kwa Bega Uganda Admin is the funds raised to send to Uganda for the staff, teachers and other administrative costs of the school and running the Ugandan organisation.

School Construction Project is the funds for the building work in Uganda.

Education and sponsorship is the funds raised to sponsor the education of vulnerable children through the Uganda school and into higher education.

Health and Mobile clinic is the support of a mobile health clinic in the villages surrounding the school to provide help and aid locally.

Water is the provision of clean water sources in the villages surrounding the school.

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 28 February 2023 or 28 February 2022.