

REGISTERED CHARITY NUMBER: 1100378

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2024
FOR
BEGA KWA BEGA UGANDA**

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

BEGA KWA BEGA UGANDA

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FOR THE YEAR ENDED 29 FEBRUARY 2024**

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BEGA KWA BEGA UGANDA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 29 FEBRUARY 2024

The trustees present their report with the financial statements of the charity for the year ended 29 February 2024. 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

Bega Kwa Bega Uganda (BkB) is UK-based fund-raising body which achieved charity status on 17 October 2002. The charity is run by its voluntary members and executive committee in accordance with its Constitution, which was revised and approved on 18 June 2018.

During this past year we have replaced some of our trustees, as a number have retired from active participation with the charity. Their contribution was recognised by a thank you card and flowers sent on behalf of the committee.

Objectives

In line with the charity's objectives, we have raised funds to support the operational work of Bega Kwa Bega in Uganda, such as sponsoring orphans and vulnerable children throughout their education, and distributing funds to the team in Uganda for various projects as they have progressed.

To support BkB's activities, the UK BkB 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 Wishaw.

BEGA KWA BEGA UGANDA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 29 FEBRUARY 2024

OBJECTIVES AND ACTIVITIES

Significant activities

Activities in the UK

We were able to run the annual BkB Quiz and raised a total of £1,329. The event was run in the Upper room at St Augustine's Church in High Wycombe, with ticket, raffle, and bar sales from a total of 60 attendees supplemented by donations of a further £350.

Sponsorships

67 children who would otherwise not attend school 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. Our Sponsorship Coordinator will be offering additional children to sponsors whose sponsored children are no longer in education.

Activities in Uganda

The charity is active in supporting its sister charity, Bega Kwa Bega Limited, in Uganda in helping local communities in need:

Education

73 orphans and vulnerable children were supported with fees and educational materials.

At Gogolo Junior School a Boarding section and multi-purpose hall with a kitchen have been built. 519 children are enrolled at the school.

We have been able to provide accommodation for teachers; thanks to a generous donor we have bought and upgraded a 10-unit block of apartments for Gogolo teachers. This accommodation ensures safety and privacy for them.

Dormitories to provide accommodation for girls have been completed, and dormitories for boys are under construction.

Professional Development of Teachers

BkB is setting up a program enabling Ugandan teachers to embrace modern skills and practices, starting with workshops in Uganda. BkB conducted a 9-day mathematics workshop in Gogolo school for kindergarten and primary teachers from schools within Kampala, Wakiso, Mpigi and Mukono. The participants learned better experiential methods of teaching mathematics and they also made instruction materials that will help make maths lessons more experiential and enjoyable.

Health - Wellness Programme

BkB has ceased running the Mobile Clinic and is now concentrating on a wellness and disease prevention programme, providing basic and primary health care and sensitising residents on wellness. BkB's health education programme means people learn to take more care of themselves, eating more nutritious food and staying healthier.

This year, BkB had 39 Wellness programme sessions. 3,076 people benefited from these sensitization sessions which focus mainly on malaria prevention strategies, ulcer prevention, diabetes management, high blood pressure and HIV/AIDS prevention and avoidance strategies.

- 781 mama kits were distributed to expectant mothers.
- 224 mosquito nets were distributed to expectant mothers.
- 2,312 participants were tested for HIV/AIDS and of these, 101 were found to be HIV positive. These were counselled and referred to government facilities for further management.
- 459 people were tested for diabetes and 136 were found to be positive. These too were referred to hospitals for further treatment.
- 393 people were tested for ulcers and a registered total of 98 were found to be positive.
- 28 boxes of condoms were distributed.
- 14,510 dozen of mebendazole (deworming tablets) were distributed to all beneficiaries and their children.

BEGA KWA BEGA UGANDA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 29 FEBRUARY 2024

- 9,533 leaflets with highlights of what is covered in the sessions were distributed to participants for continuous sensitization and to share information with family and friends.
There was improved health care and knowledge among residents regarding common illnesses and the use of local herbs.

Funding Access to Clean Safe Water

This year 3,326 households (around 16,630 people) and 12 schools gained access to clean and safe water, consequently improving hygiene and sanitation in schools and homes, especially in the shanty town settlements of Nabweru in Nasana municipality.

4 boreholes were built and 3 springs were protected, management committees were formed and trained in water use and maintenance of the water sources. 18 rainwater harvesting and storage tanks were supplied and installed in 12 schools and 6 demonstration sites. Improvement in beneficiaries' livelihoods resulted, especially for those dependent on water for income such as water vendors, masons, livestock farmers, brick moulders and vegetable farmers.

Instruction in the best agricultural and nutritional practices.

The BkB Organic Demonstration Farm is mainly demonstrational, showing best organic practices to different groups and categories of people. Our enterprise includes dairy farming, goat rearing, local poultry farming, rabbit rearing, apiculture, crop farming, and seedbed raising in bags. This year we engaged 3,047 learners mainly students and individual farmers.

In Field Activities, the aim is to increase food quantity and quality through optimum utilization of the available land and increasing the number of different crops grown by farmers. BkB trains local farmers and caregivers in organic farming techniques and field practices that can help minimize food insecurity while improving standards of living. Our Agronomist and our Nutritionist spend four days a week in two villages over a year. This year the training was implemented in the villages below:

- 28 peer farmers from Kalezi, Kigogolo, Ntonto and Kyanika villages were trained at BkB organic demonstration farm in preparation for their roles as lead farmers in their villages.
- 301 Farmers were taught agronomy practices and received seeds and plants.
- 2,000 pieces of coffee cuttings were supplied to 100 farmers in the 4 villages.
- 2,000 banana suckers were supplied to 100 farmers in 4 villages with each getting 20 suckers.
- These two perennial crops are a major source of livelihood in these communities with bananas doubling as a staple food crop.

Farmers were trained on how to add value to their produce using local knowledge such as processing okra, soy, coffee and avocado seeds to make a spice which is also a tea additive, and doubles as medicine.

- 243 farmers have improved gardens; 180 women, 58 men and 5 young men.
- 247 have new gardens; 185 women, 55 men, 7 young men
- 150 farmers adopted two or more space-saving technologies such as sack gardens.
- Coupled with organic farming was organic livestock production. Farmers learnt how to keep and manage different domestic animals.

Income Generation and teaching of Business Management skills

The purpose of this programme is to increase family incomes.

271 farmers underwent a 2-day training on income generation under the theme of increasing family income through food production to minimize malnutrition through agri-business education. 121 were from Kyanika and Ntonto, and 150 from Kigogolo and Kalezi.

The aim was to empower participants with business and management skills in savings, investment, loan management, value addition, agro-processing, marketing, and risk management. 200 trainees (80 from Ntonto and Kyanika and 120 from Kalezi and Kigogolo) received equipment to set up or improve their businesses. Of the 200, 159 had agriculture-related businesses while 41 had nutrition/food businesses.

BEGA KWA BEGA UGANDA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 29 FEBRUARY 2024

Income generation: Teachers' training:

- 12 teachers from 4 schools in Ntunda and Kayini villages were trained on basic entrepreneurship skills, book-keeping, record keeping and budgeting which was combined with cookery demonstrations of bagiya, mandazi, daddies and samosa.
- The 12 teachers were provided with start-up capital in the form of durable, different kitchenware and varieties of food items and ingredients to help them set up food income businesses other than relying on their monthly salary. This is aimed at improving the lives of teachers and their families plus their schools.
- Increase in business enterprises and household income.
- Improvement in business management skills. These entrepreneurs now keep records, save and reinvest in their businesses. They have formed savings groups that support members at minimal interest rates.
- Sustainability of community/household programmes/activities. Participants can sustain their activities without BkB support.

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

The BkB Management Accounts use Accrual accounting, which is an accounting method that records income and expenses committed in the year even if some payments are not received or issued. In other words, for BkB, we record income when a transaction for donation or sponsorship occurs. For example, when a donor commits an amount of funding to the charity, the income is recorded in that year, even if the funds are phased over subsequent years. BkB records expenses when a transaction for the transfer of funds to Uganda occurs, when payments are made or when expenses are committed and paid in subsequent years.

In summary, total incoming resources in the year 2023-2024 amounted to £2,157,861 compared with £404,201 last year, an overall increase of £1,753,660. Donations included £869,438 received from our anonymous donor. Another £1,261,531 is included in the income from our anonymous donor as this donation was committed in August 2023 but will be paid in instalments up to December 2025. The £1,261,531 is shown in the accounts as a debtor. Funds transferred to Uganda in the year totalled £791,724 compared with £1,041,180 last year, an decrease of £249,456, reflecting the completion of a lot of the construction work and a move to rolling out the education programmes for farmers etc. There are still funds totalling £789,612 to be transferred to Uganda as building work and agreed programmes and sponsorship continue.

Note that BkB has multiple sources of funds that are transferred to Uganda during the course of each year, which are tracked very closely to ensure they are deployed for the intended projects as defined by the donating organisations.

The audit fees totalled £7,560 a decrease of £1,080 on the previous year. We have decided to continue to have the accounts audited even though the income will fall from time to time below the £1m per annum. Details appear in the following financial statements.

BEGA KWA BEGA UGANDA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 29 FEBRUARY 2024

FUTURE PLANS

We will continue to grow our sponsorship base, finding sponsors for new children and keep current sponsors informed on the progress of the children they are sponsoring. Education is the single most important strategy to raise vulnerable people out of poverty and support them into becoming productive citizens.

We intend to strengthen our sponsorship arrangements so that the information on sponsored children arrives from Uganda in a timely manner and this will enable the sponsorship coordinator to provide progress updates to our sponsors in the UK on an annual basis.

We hope to strengthen our committee by recruiting new members and are delighted to have the support of a new member, Gillian Miller.

We will also seek to recruit and instruct new trustees to strengthen the management of the charity in the UK and bring in new ideas and skills.

We also intend to make contact with our Wendover community to garner their support and involvement going forward, as all the active BkB supporters from Wendover have moved well beyond retirement and/or are suffering from poor health.

We intend to follow up on an exciting opportunity from the Head Teacher at St Mary's school in Maidenhead to support the teachers in Uganda and help them improve their teaching practices.

We intend to review and update our Charity objectives as necessary to reflect activities in Uganda.

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.

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

BEGA KWA BEGA UGANDA

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 29 FEBRUARY 2024**

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).

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.

27 November 2024

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

Kathy Russell

.....
K Russell - 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 29 February 2024 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 29 February 2024 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

Date: 27 NOVEMBER 2024

BEGA KWA BEGA UGANDA

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 29 FEBRUARY 2024**

	Notes	Unrestricted fund £	Restricted funds £	29.2.24 Total funds £	28.2.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	18,029	2,138,497	2,156,526	402,820
Other trading activities	3	1,329	-	1,329	1,380
Investment income	4	6	-	6	1
Total		<u>19,364</u>	<u>2,138,497</u>	<u>2,157,861</u>	<u>404,201</u>
 EXPENDITURE ON					
Raising funds	5	620	-	620	577
Charitable activities	6				
Bega Kwa Bega in Uganda		-	791,724	791,724	1,041,180
Other		7,716	-	7,716	8,820
Total		<u>8,336</u>	<u>791,724</u>	<u>800,060</u>	<u>1,050,577</u>
 NET INCOME/(EXPENDITURE)		11,028	1,346,773	1,357,801	(646,376)
 RECONCILIATION OF FUNDS					
Total funds brought forward		3,797	691,423	695,220	1,341,596
 TOTAL FUNDS CARRIED FORWARD		<u>14,825</u>	<u>2,038,196</u>	<u>2,053,021</u>	<u>695,220</u>

The notes form part of these financial statements

BEGA KWA BEGA UGANDA

STATEMENT OF FINANCIAL POSITION
29 FEBRUARY 2024

	Notes	Unrestricted fund £	Restricted funds £	29.2.24 Total funds £	28.2.23 Total funds £
CURRENT ASSETS					
Debtors	10	1,368	1,261,531	1,262,899	154,406
Cash at bank		21,017	776,665	797,682	551,854
		<u>22,385</u>	<u>2,038,196</u>	<u>2,060,581</u>	<u>706,260</u>
CREDITORS					
Amounts falling due within one year	11	(7,560)	-	(7,560)	(11,040)
		<u>14,825</u>	<u>2,038,196</u>	<u>2,053,021</u>	<u>695,220</u>
NET CURRENT ASSETS					
		<u>14,825</u>	<u>2,038,196</u>	<u>2,053,021</u>	<u>695,220</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>14,825</u>	<u>2,038,196</u>	<u>2,053,021</u>	<u>695,220</u>
NET ASSETS					
		<u>14,825</u>	<u>2,038,196</u>	<u>2,053,021</u>	<u>695,220</u>
FUNDS	12				
Unrestricted funds				14,825	3,797
Restricted funds				<u>2,038,196</u>	<u>691,423</u>
TOTAL FUNDS				<u>2,053,021</u>	<u>695,220</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 November 2024 and were signed on its behalf by:

Kathy Russell
.....
K Russell - Trustee

The notes form part of these financial statements

BEGA KWA BEGA UGANDA

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 29 FEBRUARY 2024**

	Notes	29.2.24 £	28.2.23 £
Cash flows from operating activities			
Cash generated from operations	1	245,822	(798,527)
Net cash provided by/(used in) operating activities		245,822	(798,527)
Cash flows from investing activities			
Interest received		6	1
Net cash provided by investing activities		6	1
Change in cash and cash equivalents in the reporting period		245,828	(798,526)
Cash and cash equivalents at the beginning of the reporting period		551,854	1,350,380
Cash and cash equivalents at the end of the reporting period		797,682	551,854

The notes form part of these financial statements

BEGA KWA BEGA UGANDA

**NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 29 FEBRUARY 2024**

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

	29.2.24 £	28.2.23 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	1,357,801	(646,376)
Adjustments for:		
Interest received	(6)	(1)
Increase in debtors	(1,108,493)	(152,390)
(Decrease)/increase in creditors	(3,480)	240
Net cash provided by/(used in) operations	<u>245,822</u>	<u>(798,527)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.3.23 £	Cash flow £	At 29.2.24 £
Net cash			
Cash at bank	551,854	245,828	797,682
	<u>551,854</u>	<u>245,828</u>	<u>797,682</u>
Total	<u>551,854</u>	<u>245,828</u>	<u>797,682</u>

The notes form part of these financial statements

BEGA KWA BEGA UGANDA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29 FEBRUARY 2024

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.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The areas for which estimation has been applied are considered to be in calculating accruals. Although these areas are subject to judgement, they are not considered to be subject to significant estimation.

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.

BEGA KWA BEGA UGANDA**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 29 FEBRUARY 2024****1. ACCOUNTING POLICIES - continued****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.

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

	29.2.24	28.2.23
	£	£
Donations	15,699	15,947
Gift aid	1,608	1,467
Grants	2,139,219	385,406
	<u>2,156,526</u>	<u>402,820</u>

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

	29.2.24	28.2.23
	£	£
Grant	<u>2,139,219</u>	<u>385,406</u>

BEGA KWA BEGA UGANDA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 29 FEBRUARY 2024**3. OTHER TRADING ACTIVITIES**

	29.2.24	28.2.23
	£	£
Fundraising events	<u>1,329</u>	<u>1,380</u>

4. INVESTMENT INCOME

	29.2.24	28.2.23
	£	£
Deposit account interest	<u>6</u>	<u>1</u>

5. RAISING FUNDS

Raising donations and legacies

	29.2.24	28.2.23
	£	£
Sundries	<u>620</u>	<u>577</u>

6. CHARITABLE ACTIVITIES COSTS

		Grant funding of activities (see note 7) £
Bega Kwa Bega in Uganda		<u>791,724</u>

7. GRANTS PAYABLE

	29.2.24	28.2.23
	£	£
Bega Kwa Bega in Uganda	<u>791,724</u>	<u>1,041,180</u>

The total grants paid to institutions during the year was as follows:

	29.2.24	28.2.23
	£	£
Bega Kwa Bega Limited (a charity registered in Uganda)	<u>791,724</u>	<u>1,041,180</u>

BEGA KWA BEGA UGANDA**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 29 FEBRUARY 2024****8. SUPPORT COSTS**

	Finance	Governance costs	Totals
	£	£	£
Other resources expended	156	7,560	7,716

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 29 February 2024 nor for the year ended 28 February 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 29 February 2024 nor for the year ended 28 February 2023.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	29.2.24	28.2.23
	£	£
Other debtors	1,262,899	154,406

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	29.2.24	28.2.23
	£	£
Other creditors	7,560	11,040

12. MOVEMENT IN FUNDS

	At 1.3.23	Net movement in funds	At 29.2.24
	£	£	£
Unrestricted funds			
General fund	3,797	11,028	14,825
Restricted funds			
Bega Kwa Bega Uganda Admin	319,588	(7,724)	311,864
School Construction Project	370,468	(182,708)	187,760
Education and Sponsorship	1,367	(1,361)	6
School Gardens Project	-	1,538,566	1,538,566
	691,423	1,346,773	2,038,196
TOTAL FUNDS	695,220	1,357,801	2,053,021

BEGA KWA BEGA UGANDA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 29 FEBRUARY 2024

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	19,364	(8,336)	11,028
Restricted funds			
Bega Kwa Bega Uganda Admin	56,368	(64,092)	(7,724)
School Construction Project	113,084	(295,792)	(182,708)
Education and Sponsorship	6,639	(8,000)	(1,361)
Water	875	(875)	-
School Gardens Project	1,961,531	(422,965)	1,538,566
	<u>2,138,497</u>	<u>(791,724)</u>	<u>1,346,773</u>
TOTAL FUNDS	<u>2,157,861</u>	<u>(800,060)</u>	<u>1,357,801</u>

Comparatives for 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 and Sponsorship	13,544	(14,501)	2,324	1,367
	<u>1,334,570</u>	<u>(645,471)</u>	<u>2,324</u>	<u>691,423</u>
TOTAL FUNDS	<u>1,341,596</u>	<u>(646,376)</u>	<u>-</u>	<u>695,220</u>

BEGA KWA BEGA UGANDA**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 29 FEBRUARY 2024****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	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 and 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>

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.

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

The School Gardens Project is for the improvement of agriculture and nutrition of the students by educating and assisting of the local communities.

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 29 February 2024 or 28 February 2023.

BEGA KWA BEGA UGANDA**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 29 FEBRUARY 2024**

	29.2.24 £	28.2.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	15,699	15,947
Gift aid	1,608	1,467
Grants	2,139,219	385,406
	<u>2,156,526</u>	<u>402,820</u>
Other trading activities		
Fundraising events	1,329	1,380
Investment income		
Deposit account interest	<u>6</u>	<u>1</u>
Total incoming resources	<u>2,157,861</u>	<u>404,201</u>
EXPENDITURE		
Raising donations and legacies		
Sundries	620	577
Charitable activities		
Grants paid	791,724	1,041,180
Support costs		
Finance		
Bank charges	156	180
Governance costs		
Auditors' remuneration	<u>7,560</u>	<u>8,640</u>
Total resources expended	<u>800,060</u>	<u>1,050,577</u>
Net income/(expenditure)	<u><u>1,357,801</u></u>	<u><u>(646,376)</u></u>

This page does not form part of the statutory financial statements