

REGISTERED COMPANY NUMBER: 04304151 (England and Wales)
REGISTERED CHARITY NUMBER: 1106996

REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS FOR THE PERIOD 1 APRIL 2021 TO 31 JULY 2022
FOR
UGANDA COMMUNITY RELIEF ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)

UGANDA COMMUNITY RELIEF ASSOCIATION

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FOR THE PERIOD 1 APRIL 2021 TO 31 JULY 2022**

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**REPORT OF THE TRUSTEES
FOR THE PERIOD 1 APRIL 2021 TO 31 JULY 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 1 April 2021 to 31 July 2022. 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).

**REPORT OF THE TRUSTEES
FOR THE PERIOD 1 APRIL 2021 TO 31 JULY 2022**

OBJECTIVES AND ACTIVITIES

Objectives and aims

Vision

To be one of the leading Pan-London community organisations, that acts as the first point of contact and that empowers and improves the quality of life for disadvantaged groups of people with particular focus on women and other socially excluded groups.

Strategic Aims

- i. Better housing, more choice
- ii. Confidence to participate
- iii. Excellent advocacy and representation
- iv. Better health and improved quality of life
- v. Better opportunities for learning & employment

Mission

Our guiding mission is to improve the living conditions and opportunities for disadvantaged groups of people including women, unemployed, refugees and asylum seekers, who have settled or are seeking to settle in the United Kingdom, through the provision of information, advice, training, support, counselling, advocacy, work support, education, health promotion and welfare.

The primary drivers for continuous improvement are regular performance monitoring and our annual Self Assessment and Development Planning. We produce a detailed self assessment report against the OFSTED Framework and a Development Plan to improve areas of strength and overcome areas of weakness identified. We are Matrix accredited and have achieved the CLS Quality Mark. All delivery partners are Matrix accredited and operate within the OFSTED Framework.

UCRA is audited annually by various bodies, which provide a framework of checks and balances identifying good practices and recommendations - City and Guilds, NCFE, OFSTED, SFA, Colleges and other prime funding bodies to mention but a few.

Charitable objects

UCRA is a pan London provider with 38+ years' experience/knowledge. Originally founded to support Ugandan refugees, UCRA has evolved and now aims to be a leading provider of quality training, advice and support to the local community through:

- Implementing national vocational training standards;
- Providing up to date training information;
- Delivering high quality recruitment and training services;
- Matching the training needs of the local community to the training requirements of the business community;
- Ensuring Equality and Diversity underpins our service to the community;
- Providing immigration casework and representation to ensure integration and settlement.

**REPORT OF THE TRUSTEES
FOR THE PERIOD 1 APRIL 2021 TO 31 JULY 2022**

UCRA through several service offerings such as provision of information, advice, guidance on immigration, benefits, work skills, training and housing needs, employability training, traineeships and apprenticeships, now supports a wide variety of people from disadvantaged backgrounds, including: refugees, asylum seekers, unaccompanied minors, NEET, homeless, lone parents, and long-term unemployed with no/low skills; 95% of service users (SUs) are BAME, primarily from London's Somali, Kenyan, Tanzanian, Ugandan, Nigerian and Congolese communities; but also from London's Polish and Turkish communities; 85% of our SUs are women of African origin with minimal/no education and no qualifications; 25% have a mental health issue, physical disability, or long term sickness due to HIV/AIDS; many have ESOL needs (e.g., approximately 90% of our learners do not have English as their first language); and most have experienced long-term unemployment. These communities are also among the highest impacted by the current Covid pandemic - ONS statistics show that the age standardised mortality rate for black men is nearly 3 x that of white men, and that for black women is around 2.3 x that of white women. We are a community affected by homelessness, over-occupancy and poverty.

The organisation, which has built up a reputation for supporting the community is among the very few agencies accredited to provide regulated immigration casework by the Office of the Immigration Services Commissioner and the advisor has over 15 years working experience in immigration, national and asylum issues.

UCRA supports up to 500 learners/service users annually, all from our target group of unemployed/low skilled BAME; our high-quality delivery has earned us an excellent track record with a high success rate of 92% learning outcomes achieved.

As a community-led organization, we are part of the community we serve with "lived experiences" as refugees or asylum seekers. Our board comprises five people from the African community, three were service users and two volunteers prior to being elected as Trustees. This brings in direct experience and understanding of the community needs. They also speak the same languages in addition to English which enables messages to cut through to the community faster. 95% Staff members providing services are from the African community with similar experiences as the service users the project is targeting.

Our participant-centred approach is based on our 35+ years' experience delivering high quality community provision, together with extensive research and feedback from service users/stakeholders.

**REPORT OF THE TRUSTEES
FOR THE PERIOD 1 APRIL 2021 TO 31 JULY 2022**

STRATEGIC REPORT

Achievement and performance

UCRA is a Pan-London charity whose vision is to act as the first point of contact that empowers and improves the quality of life for Black and Ethnic Minorities, including refugees, asylum seekers, NEET, and long term unemployed with no/low skills levels. Four drivers underpin this vision: confidence to participate, advocacy/representation, better health, and improved quality of life.

The organisation is based in Tottenham, North London, with satellites in Croydon, Lewisham, Brent, and Barking. The services are centered around immigration casework, information, advice and support, and the delivery of training - Adult Learning, Traineeships, Multiply Numeracy and Apprenticeships in vocational and non-vocational courses including Child Care, Early Years, Digital Skills, Health and Social Care, Teaching Assistant, Customer Services, business administration, and functional skills in English, Maths and ESOL. Funding is accessed via contracts, tenders, and subcontracts. UCRA is firmly rooted in adult and community activities with a workforce that is passionate about making a difference to every client who accesses our services. IAG delivery is embedded across all aspects of the client journey. The strategic shift towards employability skills also ensures that IAG is core to helping service users become job-ready.

UCRA is a vibrant community organisation which has empowered many local and national talent, opening pathways into employment and further education by offering tailored courses and individual advice and guidance. Each year, we assist over 500 individuals in the community with multiple needs.

UCRA partnered with the London Learning Consortium (LLC) via a Learning Hub in North London based at the Selby Centre, providing a more comprehensive range of employment targeted training to support our local communities further. LLC is a Community Interest Company that has been providing high-quality education, training, and employment-related services since 2005 across London and the South East.

Special thanks to all our Prime Funding Partners that make our work a reality.

Areas of Particular Strengths

The director and board of directors, through their ambitious vision for the Charity, have created an aspirational and safe environment; staff at all levels share and promote this demanding vision, leading to high expectations for all its students, staff and community.

Management provides outstanding support for all its students, particularly the vulnerable and those needing significant additional help such as refugees, asylum seekers, who have progressed into their roles as managers, UK practices being different from those of original countries.

At the very core of UCRA is a staff team, whose members are focused upon reaching out to motivate and support adults from disadvantaged circumstances and backgrounds including refugees and asylum seekers. All deliverers of the services are highly committed to equality and inclusion. Impartiality and personalization are deeply embedded, and professional integrity, values of dignity, respect and empowerment permeate all aspects of service delivery.

Information, Advice and Guidance

Our provision of high quality information, advice and guidance (IAG) is a particular strength, holding an IAG Matrix standard since 2004. Each individual will receive pre- and post-training IAG support from a Level 3 qualified Academic Progress Advisor. We regularly monitor and review progress and provide tailored IAG which is bespoke to that individual and their unique needs. Advisors are also expert in understanding the wider services available and can effectively signpost learners to a range of other health, wellbeing and learning services available to them locally.

**REPORT OF THE TRUSTEES
FOR THE PERIOD 1 APRIL 2021 TO 31 JULY 2022**

We know ex-offenders and those with specific learning disabilities or high needs face unique challenges and a range of factors (e.g. mental health/homelessness) can impact their learning experience and attainment. As such we know it's imperative to provide individualised IAG which is made possible by our holistic and person-centred approach to service delivery. Support staff are frequently successful in helping learners to remain on their courses.

Our team collaborates in this regard. Academic progress advisers and course teams work closely together to provide a range of very effective interventions such as study skills lessons and in-class support when learners fall behind with their work, or are having difficulty with academic concepts.

We offer functional skills at various levels (entry - Level 2) and ESOL. We have over 15 years of direct experience of successful delivery in Maths and English and are accredited with NCFE, City and Guilds and Trinity College London. We also have our own direct claim status with these awarding bodies.

Apprentices very much enjoy their studies and feel safe when they come to UCRA and in their work related activities. They respond positively to the good support staff provide to help them to develop their personal and career aspirations; their behaviour is good, both with their peers and staff.

Measures to quality assure and improve outcomes for students are thorough. Teachers benefit from a comprehensive lesson observation process that improves their teaching further. The arrangements to monitor the performance of teachers to improve teaching, learning and assessment are thorough, well established and very effective. Observation of teaching is further strengthened by external observers from London Borough of Greenwich (ACL), LLC - as our prime sub-contractors.

As a key priority for continuing our work and improvements during 2021/22, we are required to identify the need to further consolidate learners' understanding of British values and the 'Prevent' program.

ESOL and other High Needs Support

The majority of our provision requires ESOL, as we work with groups with significant/multiple disadvantage, e.g. refugees, minors, etc. Despite this 99% achieve a qualification in English/Maths, 60% progress into employment, and 30% into further learning/training.

UCRA is highly experienced in working with clients who experience a range of challenges and require significant additional support, e.g. those with HIV/AIDS, experiencing homelessness, fleeing domestic abuse, personal trauma, addiction and mental health issues. We promote healthy eating and we offer culturally appropriate traditional foods at subsidised rates and also offer a community centre (drop-in service) to counteract isolation.

Our holistic and person-centred provision means we provide exceptional and individualised pastoral support to help learners achieve their goals. Our procedures, training, commitment and dedication of staff enable learners to address personal and social issues. We provide specialist support for refugees and asylum seekers, long-term unemployed women, health advice and referral expertise for those with HIV/AIDS. We offer sexual awareness training and promote health and wellbeing including provision of free condoms.

Safeguarding

OFSTED Inspectors in Dec 2021 concluded "Learners Feel Safe and Happy". Safeguarding clients is of paramount concern and as such we follow stringent procedures/guidelines to ensure they are protected at all times. We have strong links with the local authority, local safeguarding children's boards, police and other agencies. We are highly effective in identifying concerns and assessing risks associated with vulnerable learners. All staff receive induction and annual update training on safeguarding reporting as well as how to spot the signs of abuse.

**REPORT OF THE TRUSTEES
FOR THE PERIOD 1 APRIL 2021 TO 31 JULY 2022**

There have been no other events since the balance sheet date that materially affect the position of the Charity. Therefore, there is no concern regarding going concern of the charity.

Financial review

Reserves

The trustees actively pursue sources of funding in order to ensure that there are sufficient reserves to provide financial stability and flexibility. It is the policy of the board, taking account of the level of grants receivable from various fund providers, to avoid accumulating a deficit, such that Uganda Community Relief Association is able to continue successfully its present work.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal Status

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04304151 (England and Wales)

Registered Charity number

1106996

Registered office

327 Bensham Lane
Thornton Heath
Surrey
CR7 7ER

Trustees

Mr K Muguluma
Ms F Rizvi
Mr A Kaliba
Mr M M Faridu
Mr M Khan (appointed 28.11.22)

Auditors

J R Accounts
Chartered Certified Accountants
164-166 High Road
Ilford
Essex
IG1 1LL

Bankers

National Westminster Bank Plc
104/110 Fore Street
London
N18 2YZ

**REPORT OF THE TRUSTEES
FOR THE PERIOD 1 APRIL 2021 TO 31 JULY 2022**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Uganda Community Relief Association for the purposes of company law) 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).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, J R Accounts, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 28 April 2023 and signed on the board's behalf by:



Mr M M Faridu - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
UGANDA COMMUNITY RELIEF ASSOCIATION (REGISTERED NUMBER: 04304151)**

Opinion

We have audited the financial statements of Uganda Community Relief Association (the 'charitable company') for the period ended 31 July 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 charitable company's affairs as at 31 July 2022 and of its incoming resources and application of resources, including its income and expenditure, for the period 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 Companies Act 2006.

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 charitable company 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 charitable company'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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
UGANDA COMMUNITY RELIEF ASSOCIATION (REGISTERED NUMBER: 04304151)**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
UGANDA COMMUNITY RELIEF ASSOCIATION (REGISTERED NUMBER: 04304151)**

Our responsibilities for the audit of the financial statements

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:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

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

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with management and from our commercial knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Companies Act 2006, Charities Act 2011, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019), Trustees Act, Bribery Act, Health and safety legislation and data protection;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence if available; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations, including the ones that ensure that the grants are used for intended purposes.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested donations received and grant paid for accuracy and completeness;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
UGANDA COMMUNITY RELIEF ASSOCIATION (REGISTERED NUMBER: 04304151)**

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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 charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Javad H Rana (Senior Statutory Auditor)
for and on behalf of J R Accounts
Chartered Certified Accountants
164-166 High Road
Ilford
Essex
IG1 1LL

28 April 2023

UGANDA COMMUNITY RELIEF ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 1 APRIL 2021 TO 31 JULY 2022**

				Period 1.4.21 to 31.7.22 Total funds £	Year Ended 31.3.21 Total funds £
	Notes	Unrestricted fund £	Restricted fund £		
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	607,598	607,598	437,694
Investment income	3	-	4,894	4,894	(7,957)
Total		-	612,492	612,492	429,737
EXPENDITURE ON					
Raising funds	4	-	311,508	311,508	422,514
Charitable activities	5				
General Charitable		-	281,558	281,558	166,068
Governance		-	13,752	13,752	13,912
Total		-	606,818	606,818	602,494
NET INCOME/(EXPENDITURE)		-	5,674	5,674	(172,757)
RECONCILIATION OF FUNDS					
Total funds brought forward		-	6,227	6,227	178,984
TOTAL FUNDS CARRIED FORWARD		-	11,901	11,901	6,227

The notes form part of these financial statements

UGANDA COMMUNITY RELIEF ASSOCIATION (REGISTERED NUMBER: 04304151)

**BALANCE SHEET
31 JULY 2022**

	Notes	Unrestricted fund £	Restricted fund £	31.7.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	10	-	4,499	4,499	9,415
CURRENT ASSETS					
Debtors	11	-	137,913	137,913	125,481
Cash at bank		-	45	45	22,123
		-	137,958	137,958	147,604
CREDITORS					
Amounts falling due within one year	12	-	(130,556)	(130,556)	(150,792)
NET CURRENT ASSETS		-	7,402	7,402	(3,188)
TOTAL ASSETS LESS CURRENT LIABILITIES		-	11,901	11,901	6,227
NET ASSETS/(LIABILITIES)		-	11,901	11,901	6,227
FUNDS	14				
Restricted funds				11,901	6,227
TOTAL FUNDS				11,901	6,227

The financial statements were approved by the Board of Trustees and authorised for issue on 28 April 2023 and were signed on its behalf by:



Mr M M Faridu - Trustee

The notes form part of these financial statements

UGANDA COMMUNITY RELIEF ASSOCIATION

**CASH FLOW STATEMENT
FOR THE PERIOD 1 APRIL 2021 TO 31 JULY 2022**

	Notes	Period 1.4.21 to 31.7.22 £	Year Ended 31.3.21 £
Cash flows from operating activities			
Cash generated from operations	1	(11,693)	(44,440)
Net cash used in operating activities		(11,693)	(44,440)
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(9,795)
Net cash provided by/(used in) investing activities		-	(9,795)
Cash flows from financing activities			
New loans in year		-	50,000
Loan repayments in year		(10,385)	-
Net cash (used in)/provided by financing activities		(10,385)	50,000
Change in cash and cash equivalents in the reporting period		(22,078)	(4,235)
Cash and cash equivalents at the beginning of the reporting period		22,123	26,358
Cash and cash equivalents at the end of the reporting period		45	22,123

The notes form part of these financial statements

UGANDA COMMUNITY RELIEF ASSOCIATION

**NOTES TO THE CASH FLOW STATEMENT
FOR THE PERIOD 1 APRIL 2021 TO 31 JULY 2022**

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

	Period 1.4.21 to 31.7.22 £	Year Ended 31.3.21 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	5,674	(172,757)
Adjustments for:		
Depreciation charges	4,915	3,686
(Increase)/decrease in debtors	(12,432)	163,290
Decrease in creditors	(9,850)	(38,659)
Net cash used in operations	<u>(11,693)</u>	<u>(44,440)</u>

2. ANALYSIS OF CHANGES IN NET DEBT

	At 1.4.21 £	Cash flow £	At 31.7.22 £
Net cash			
Cash at bank and in hand	22,123	(22,078)	45
	<u>22,123</u>	<u>(22,078)</u>	<u>45</u>
Debt			
Debts falling due within 1 year	(50,000)	10,385	(39,615)
	<u>(50,000)</u>	<u>10,385</u>	<u>(39,615)</u>
Total	<u>(27,877)</u>	<u>(11,693)</u>	<u>(39,570)</u>

The notes form part of these financial statements

UGANDA COMMUNITY RELIEF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 1 APRIL 2021 TO 31 JULY 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

Taxation

The charity is exempt from corporation 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.

Defined contribution pension scheme

The pension cost charged in the financial statements represent the contribution payable by the charity during the year.

UGANDA COMMUNITY RELIEF ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 APRIL 2021 TO 31 JULY 2022**

2. DONATIONS AND LEGACIES

	Period 1.4.21 to 31.7.22 £	Year Ended 31.3.21 £
Donations	-	1,737
Grants	607,598	435,957
	<u>607,598</u>	<u>437,694</u>

3. INVESTMENT INCOME

	Period 1.4.21 to 31.7.22 £	Year Ended 31.3.21 £
Other income	4,894	(7,957)
	<u>4,894</u>	<u>(7,957)</u>

4. RAISING FUNDS

Raising donations and legacies

	Period 1.4.21 to 31.7.22 £	Year Ended 31.3.21 £
Training	311,508	422,514
	<u>311,508</u>	<u>422,514</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
General Charitable	271,935	9,623	281,558
Governance	13,752	-	13,752
	<u>285,687</u>	<u>9,623</u>	<u>295,310</u>

UGANDA COMMUNITY RELIEF ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 APRIL 2021 TO 31 JULY 2022**

6. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
General Charitable	4,708	4,915	9,623
	<u>4,708</u>	<u>4,915</u>	<u>9,623</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Period 1.4.21 to 31.7.22	Year Ended 31.3.21
	£	£
Depreciation - owned assets	4,916	3,686
Auditors' remuneration	4,800	4,800
	<u>4,916</u>	<u>3,686</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 July 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 July 2022 nor for the year ended 31 March 2021.

9. STAFF COSTS

	Period 1.4.21 to 31.7.22	Year Ended 31.3.21
	£	£
Wages and salaries	169,378	94,675
Other pension costs	3,091	1,737
	<u>172,469</u>	<u>96,412</u>

The average monthly number of employees during the period was as follows:

	Period 1.4.21 to 31.7.22	Year Ended 31.3.21
Management, operational and admin	8	6
	<u>8</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

UGANDA COMMUNITY RELIEF ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 APRIL 2021 TO 31 JULY 2022**

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2021 and 31 July 2022	19,704	18,157	37,861
DEPRECIATION			
At 1 April 2021	17,406	11,040	28,446
Charge for year	1,708	3,208	4,916
At 31 July 2022	19,114	14,248	33,362
NET BOOK VALUE			
At 31 July 2022	590	3,909	4,499
At 31 March 2021	2,298	7,117	9,415

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.22	31.3.21
	£	£
Trade debtors	137,913	123,806
Other debtors	-	1,675
	137,913	125,481

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.22	31.3.21
	£	£
Bank loans and overdrafts (see note 13)	39,615	50,000
Trade creditors	26,068	48,359
Social security and other taxes	53,888	38,853
Other creditors	385	2,980
Accrued expenses	10,600	10,600
	130,556	150,792

UGANDA COMMUNITY RELIEF ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 APRIL 2021 TO 31 JULY 2022**

13. LOANS

An analysis of the maturity of loans is given below:

	31.7.22 £	31.3.21 £
Amounts falling due within one year on demand:		
Bank loans	39,615	50,000
	<u>39,615</u>	<u>50,000</u>

14. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.7.22 £
Restricted funds			
General restricted funds	6,227	5,674	11,901
	<u>6,227</u>	<u>5,674</u>	<u>11,901</u>
TOTAL FUNDS	<u>6,227</u>	<u>5,674</u>	<u>11,901</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Restricted funds			
General restricted funds	612,492	(606,818)	5,674
	<u>612,492</u>	<u>(606,818)</u>	<u>5,674</u>
TOTAL FUNDS	<u>612,492</u>	<u>(606,818)</u>	<u>5,674</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Restricted funds			
General restricted funds	178,984	(172,757)	6,227
	<u>178,984</u>	<u>(172,757)</u>	<u>6,227</u>
TOTAL FUNDS	<u>178,984</u>	<u>(172,757)</u>	<u>6,227</u>

UGANDA COMMUNITY RELIEF ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 APRIL 2021 TO 31 JULY 2022**

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Restricted funds			
General restricted funds	429,737	(602,494)	(172,757)
TOTAL FUNDS	<u>429,737</u>	<u>(602,494)</u>	<u>(172,757)</u>

15. CONTINGENT LIABILITIES

There were no contingent liabilities at either the beginning or at the end of the financial period.

16. CAPITAL COMMITMENTS

The charity had no capital commitments as at 31 July 2022 or 31 March 2021.

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 July 2022.

18. CHARITY'S TRADING ACTIVITIES AS A RESTAURANT

Jambo Zamsareh restaurant is part of UCRA. The restaurant sells food and drinks as an ancillary trading to support the primary purpose of the charity.

Net trading income from the restaurant was £4,894 (2021 - net loss £7,957).

The profits of the ancillary trading are exempt for tax purposes. All income relates to restricted activities.

UGANDA COMMUNITY RELIEF ASSOCIATION
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 1 APRIL 2021 TO 31 JULY 2022

	Period 1.4.21 to 31.7.22 £	Year Ended 31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	1,737
Grants	607,598	435,957
	<u>607,598</u>	<u>437,694</u>
Investment income		
Other income	4,894	(7,957)
	<u>612,492</u>	<u>429,737</u>
Total incoming resources		
EXPENDITURE		
Raising donations and legacies		
Training	311,508	422,514
Charitable activities		
Wages	169,378	94,675
Pensions	3,091	1,737
Rent, rates & water	41,027	23,076
Insurance	1,840	1,661
Light and heat	4,813	1,094
Telephone	4,628	3,234
Postage printing & stationery	1,761	1,003
Volunteer expenses	1,575	2,150
Sundries	2,229	2,832
Accountancy	8,952	9,112
Audit	4,800	4,800
Professional fees	1,849	-
Consultancy	22,944	19,825
Travel	1,752	754
Computer maintenance	15,048	9,747
	<u>285,687</u>	<u>175,700</u>
Support costs		

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UGANDA COMMUNITY RELIEF ASSOCIATION
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 1 APRIL 2021 TO 31 JULY 2022

	Period 1.4.21 to 31.7.22 £	Year En ded 31.3.21 £
Support costs		
Finance		
Bank charges	2,257	594
Bank loan interest	2,451	-
	<u>4,708</u>	<u>594</u>
Governance costs		
Fixtures and fittings	1,707	1,280
Computer equipment	3,208	2,406
	<u>4,915</u>	<u>3,686</u>
Total resources expended	<u>606,818</u>	<u>602,494</u>
Net income/(expenditure)	<u>5,674</u>	<u>(172,757)</u>

This page does not form part of the statutory financial statements