

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

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2023
FOR
UGANDA COMMUNITY RELIEF ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

UGANDA COMMUNITY RELIEF ASSOCIATION

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

	Page
Report of the Trustees	1 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10 to 11
Cash Flow Statement	12
Notes to the Cash Flow Statement	13
Notes to the Financial Statements	14 to 20
Detailed Statement of Financial Activities	21 to 22

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2023**

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 year ended 31 July 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).

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2023**

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 YEAR ENDED 31 JULY 2023**

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 YEAR ENDED 31 JULY 2023**

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, Greenwich, Stratford 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.

Special thanks to all our Prime Funding Partners that make our work a reality. Special gratitude go to the London Borough of Greenwich ACL team, GLLAB and Greater London Authority for the provision of funds, networking, capacity building through training of leaders, managers and resources.

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. Effective IAG has continued to ensure that learners and other service user needs are achieved successfully at an overall rate of 97.70% above the national average. 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 YEAR ENDED 31 JULY 2023**

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 25 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

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 97.70% 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 January 2023 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 YEAR ENDED 31 JULY 2023**

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 28/11/2022)

Independent Examiner


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 YEAR ENDED 31 JULY 2023**

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 7 November 2024 and signed on the board's behalf by:



Mr M M Faridu - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
UGANDA COMMUNITY RELIEF ASSOCIATION (REGISTERED NUMBER: 04304151)**

Independent examiner's report to the trustees of Uganda Community Relief Association ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Javad H Rana, FCCA

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

7 November 2024

UGANDA COMMUNITY RELIEF ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2023**

				Year Ended 31.7.23 Total funds £	Period 1.4.21 to 31.7.22 Total funds £
	Notes	Unrestricted fund £	Restricted fund £		
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	316,268	316,268	607,598
Investment income	3	-	14,874	14,874	4,894
Total		-	331,142	331,142	612,492
EXPENDITURE ON					
Raising funds	4	-	154,388	154,388	311,508
Charitable activities	5				
General Charitable		-	155,650	155,650	281,558
Governance		-	25,425	25,425	13,752
Total		-	335,463	335,463	606,818
NET INCOME/(EXPENDITURE)		-	(4,321)	(4,321)	5,674
RECONCILIATION OF FUNDS					
Total funds brought forward		-	11,901	11,901	6,227
TOTAL FUNDS CARRIED FORWARD		-	7,580	7,580	11,901

The notes form part of these financial statements

UGANDA COMMUNITY RELIEF ASSOCIATION (REGISTERED NUMBER: 04304151)

**BALANCE SHEET
31 JULY 2023**

	Notes	Unrestricted fund £	Restricted fund £	31/7/23 Total funds £	31/7/22 Total funds £
FIXED ASSETS					
Tangible assets	10	-	1,649	1,649	4,499
CURRENT ASSETS					
Debtors	11	-	136,328	136,328	137,913
Cash at bank		-	429	429	45
		-	136,757	136,757	137,958
CREDITORS					
Amounts falling due within one year	12	-	(110,720)	(110,720)	(101,589)
NET CURRENT ASSETS		-	26,037	26,037	36,369
TOTAL ASSETS LESS CURRENT LIABILITIES		-	27,686	27,686	40,868
CREDITORS					
Amounts falling due after more than one year	13	-	(20,106)	(20,106)	(28,967)
NET ASSETS/(LIABILITIES)		-	7,580	7,580	11,901
FUNDS	15				
Restricted funds				7,580	11,901
TOTAL FUNDS				7,580	11,901

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

BALANCE SHEET - continued
31 JULY 2023

The financial statements were approved by the Board of Trustees and authorised for issue on 7 November 2024 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 YEAR ENDED 31 JULY 2023**

		Year Ended 31.7.23 £	Period 1.4.21 to 31.7.22 £
	Notes		
Cash flows from operating activities			
Cash generated from operations	1	11,278	(11,693)
Interest paid		(2,033)	-
		<u>9,245</u>	<u>(11,693)</u>
Net cash provided by/(used in) operating activities			
Cash flows from financing activities			
Loan repayments in year		(8,861)	(10,385)
		<u>(8,861)</u>	<u>(10,385)</u>
Net cash used in financing activities			
		<u>384</u>	<u>(22,078)</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		45	22,123
		<u>429</u>	<u>45</u>
Cash and cash equivalents at the end of the reporting period			

The notes form part of these financial statements

UGANDA COMMUNITY RELIEF ASSOCIATION

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 JULY 2023**

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

	Year Ended 31.7.23 £	Period 1.4.21 to 31.7.22 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(4,321)	5,674
Adjustments for:		
Depreciation charges	2,851	4,915
Interest paid	2,033	-
Decrease/(increase) in debtors	1,585	(12,432)
Increase/(decrease) in creditors	9,130	(9,850)
	<u>11,278</u>	<u>(11,693)</u>
Net cash provided by/(used in) operations	<u><u>11,278</u></u>	<u><u>(11,693)</u></u>

2. ANALYSIS OF CHANGES IN NET DEBT

	At 1.8.22 £	Cash flow £	At 31.7.23 £
Net cash			
Cash at bank	45	384	429
	<u>45</u>	<u>384</u>	<u>429</u>
Debt			
Debts falling due within 1 year	(10,648)	-	(10,648)
Debts falling due after 1 year	(28,967)	8,861	(20,106)
	<u>(39,615)</u>	<u>8,861</u>	<u>(30,754)</u>
Total	<u><u>(39,570)</u></u>	<u><u>9,245</u></u>	<u><u>(30,325)</u></u>

The notes form part of these financial statements

UGANDA COMMUNITY RELIEF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2023

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 YEAR ENDED 31 JULY 2023**

2. DONATIONS AND LEGACIES

	Year Ended 31.7.23 £	Period 1.4.21 to 31.7.22 £
Grants	316,268	607,598
	<u>316,268</u>	<u>607,598</u>

3. INVESTMENT INCOME

	Year Ended 31.7.23 £	Period 1.4.21 to 31.7.22 £
Other income	14,874	4,894
	<u>14,874</u>	<u>4,894</u>

4. RAISING FUNDS

Raising donations and legacies

	Year Ended 31.7.23 £	Period 1.4.21 to 31.7.22 £
Training	154,388	311,508
	<u>154,388</u>	<u>311,508</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
General Charitable	141,447	14,203	155,650
Governance	25,425	-	25,425
	<u>166,872</u>	<u>14,203</u>	<u>181,075</u>

UGANDA COMMUNITY RELIEF ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2023**

6. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
General Charitable	3,029	11,174	14,203
	<u>3,029</u>	<u>11,174</u>	<u>14,203</u>

7. NET INCOME/(EXPENDITURE)

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

	Year Ended 31.7.23 £	Period 1.4.21 to 31.7.22 £
Depreciation - owned assets	2,850	4,916
Independent examiner fee	4,000	4,800
	<u>4,000</u>	<u>4,800</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2023 nor for the period ended 31 July 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2023 nor for the period ended 31 July 2022.

9. STAFF COSTS

	Year Ended 31.7.23 £	Period 1.4.21 to 31.7.22 £
Wages and salaries	94,008	169,378
Other pension costs	1,649	3,091
	<u>95,657</u>	<u>172,469</u>

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

	Year Ended 31.7.23	Period 1.4.21 to 31.7.22
Management, operational and admin	8	8
	<u>8</u>	<u>8</u>

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

UGANDA COMMUNITY RELIEF ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2023**

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 August 2022 and 31 July 2023	19,704	18,157	37,861
DEPRECIATION			
At 1 August 2022	19,114	14,248	33,362
Charge for year	445	2,405	2,850
At 31 July 2023	19,559	16,653	36,212
NET BOOK VALUE			
At 31 July 2023	145	1,504	1,649
At 31 July 2022	590	3,909	4,499

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/7/23 £	31/7/22 £
Trade debtors	116,007	137,913
Other debtors	20,321	-
	136,328	137,913

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/7/23 £	31/7/22 £
Bank loans and overdrafts (see note 14)	10,648	10,648
Trade creditors	30,650	26,068
Social security and other taxes	58,115	53,888
Other creditors	5,267	385
Accrued expenses	6,040	10,600
	110,720	101,589

UGANDA COMMUNITY RELIEF ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2023**

13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31/7/23	31/7/22
	£	£
Bank loans (see note 14)	20,106	28,967
	<u>20,106</u>	<u>28,967</u>

14. LOANS

An analysis of the maturity of loans is given below:

	31/7/23	31/7/22
	£	£
Amounts falling due within one year on demand:		
Bank loans	10,648	10,648
	<u>10,648</u>	<u>10,648</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	20,106	21,297
	<u>20,106</u>	<u>21,297</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	-	7,670
	<u>-</u>	<u>7,670</u>

15. MOVEMENT IN FUNDS

	At 1.8.22	Net movement in funds	At 31.7.23
	£	£	£
Restricted funds			
General restricted funds	11,901	(4,321)	7,580
	<u>11,901</u>	<u>(4,321)</u>	<u>7,580</u>
TOTAL FUNDS	<u>11,901</u>	<u>(4,321)</u>	<u>7,580</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Restricted funds			
General restricted funds	331,142	(335,463)	(4,321)
	<u>331,142</u>	<u>(335,463)</u>	<u>(4,321)</u>
TOTAL FUNDS	<u>331,142</u>	<u>(335,463)</u>	<u>(4,321)</u>

UGANDA COMMUNITY RELIEF ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2023**

15. MOVEMENT IN FUNDS - continued

Comparatives for 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
TOTAL FUNDS	<u>6,227</u>	<u>5,674</u>	<u>11,901</u>

Comparative 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
TOTAL FUNDS	<u>612,492</u>	<u>(606,818)</u>	<u>5,674</u>

16. CONTINGENT LIABILITIES

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

17. CAPITAL COMMITMENTS

The charity had no capital commitments as at 31 July 2023 or 31 July 2022.

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2023.

UGANDA COMMUNITY RELIEF ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2023

19. 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 £14,874 (2022 - net profit £4,894).

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 YEAR ENDED 31 JULY 2023

	Year Ended 31.7.23 £	Period 1.4.21 to 31.7.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	316,268	607,598
Investment income		
Other income	14,874	4,894
Total incoming resources	331,142	612,492
EXPENDITURE		
Raising donations and legacies		
Training	154,388	311,508
Charitable activities		
Wages	94,008	169,378
Pensions	1,649	3,091
Rent, rates & water	25,457	41,027
Insurance	1,022	1,840
Light and heat	-	4,813
Telephone	3,601	4,628
Postage printing & stationary	1,942	1,761
Volunteer expenses	1,499	1,575
Sundries	1,148	2,229
Accountancy	14,112	8,952
Independent examiner fee	4,000	4,800
Professional fees	2,734	1,849
Consultancy	5,214	22,944
Travel	548	1,752
Computer maintenance	7,905	15,048
Interest payable	2,033	-
	166,872	285,687
Support costs		
Finance		
Bank charges	2,129	2,257
Carried forward	2,129	2,257

This page does not form part of the statutory financial statements

UGANDA COMMUNITY RELIEF ASSOCIATION
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2023

	Year Ended 31.7.23 £	Period 1.4.21 to 31.7.22 £
Finance		
Brought forward	2,129	2,257
Bank loan interest	900	2,451
	<u>3,029</u>	<u>4,708</u>
Governance costs		
Legal fees	8,323	-
Fixtures and fittings	445	1,707
Computer equipment	2,406	3,208
	<u>11,174</u>	<u>4,915</u>
Total resources expended	<u>335,463</u>	<u>606,818</u>
Net (expenditure)/income	<u><u>(4,321)</u></u>	<u><u>5,674</u></u>

This page does not form part of the statutory financial statements