

Company Registration Number: 04304151  
Charity Number: 1106996

**Uganda Community Relief Association**  
(A company limited by guarantee, not having a share capital)

**Annual Report and Unaudited Financial Statements**  
**for the financial year ended 31 July 2024**

JR Accounts  
Chartered Certified Accountants and Registered Auditors  
34-37 Liverpool Street  
London  
Essex  
EC2M 7PP  
GB

**Uganda Community Relief Association**  
(A company limited by guarantee, not having a share capital)  
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**Uganda Community Relief Association**  
(A company limited by guarantee, not having a share capital)  
**TRUSTEES' AND OTHER INFORMATION**

<b>Trustees</b>	Muhamad Mutebi Faridu Mohammed Khan Andrei Kaliba Faiza Rizvi Kasimu Muguluma
<b>Charity Number in England and Wales</b>	1106996
<b>Company Registration Number</b>	04304151
<b>Registered Office and Principal Address</b>	327 Bensham Lane Thornton Heath CR7 7ER United Kingdom
<b>Independent Examiner</b>	JR Accounts Chartered Certified Accountants 34-37 Liverpool Street London Essex EC2M 7PP GB

**Uganda Community Relief Association**  
(A company limited by guarantee, not having a share capital)  
**TRUSTEES' ANNUAL REPORT**  
for the financial year ended 31 July 2024

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 July 2024.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Uganda Community Relief Association present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 July 2024.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

## **Mission, Objectives and Strategy**

### **Mission Statement**

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.

### **Objectives**

#### **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

**Uganda Community Relief Association**  
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**TRUSTEES' ANNUAL REPORT**  
for the financial year ended 31 July 2024

Charitable objects

UCRA is a pan London provider with 39+ years' experience/knowledge. Originally founded to support Ugandan refugees from Uganda in 1984. 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.

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 BAME women with minimal/no education and no qualifications; 25% have a mental health issue, physical disability, or long term sickness due to HIV/AIDS/persecution or domestic violence; 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 standardized 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 97.7% 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 39+ years' experience delivering high quality community provision, together with extensive research and feedback from service users/stakeholders.

## Strategy

### 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.

**Uganda Community Relief Association**  
(A company limited by guarantee, not having a share capital)  
**TRUSTEES' ANNUAL REPORT**  
for the financial year ended 31 July 2024

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.

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 2023/24, 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, 40% progress into employment, and 50% into further learning/training.

**Uganda Community Relief Association**  
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**TRUSTEES' ANNUAL REPORT**  
for the financial year ended 31 July 2024

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.

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

The results for the financial year are set out on page 10 and additional notes are provided showing income and expenditure in greater detail.

#### Financial Results

At the end of the financial year the charity has assets of £177,719 (2023 - £138,405) and liabilities of £157,150 (2023 - £130,825). The net assets of the charity have increased by £12,989.

#### Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

Muhamad Mutebi Faridu  
Mohammed Khan  
Andrei Kaliba  
Faiza Rizvi  
Kasimu Muguluma

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

#### Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Uganda Community Relief Association subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

**Approved by the Board of Trustees on 9 September 2025 and signed on its behalf by:**



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**Muhamad Mutebi Faridu**  
Trustee

## Uganda Community Relief Association

(A company limited by guarantee, not having a share capital)

# STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 July 2024

The trustees, who are also directors of Uganda Community Relief Association for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Approved by the Board of Trustees on 9 September 2025 and signed on its behalf by:**



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**Muhamad Mutebi Faridu**  
Trustee



**Uganda Community Relief Association**  
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**INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES  
OF UGANDA COMMUNITY RELIEF ASSOCIATION**

We have examined the financial statements of the charity for the financial year ended 31 July 2024, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the related notes.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this 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 members, as a body, for our work, or for this report.

**Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down by the general Directions given by the Charity Commission under section 145(5) of the Charities Act 2011; and
- state whether particular matters have come to our attention.

**Basis of independent examiner's report**

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

We 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 financial statements to be reached.



**Javad H Rana, FCCA**

**JR ACCOUNTS**

Chartered Certified Accountants and Registered Auditors  
34-37 Liverpool Street  
London  
Essex  
EC2M 7PP  
GB

**Date: 9 September 2025**

**Uganda Community Relief Association**  
(A company limited by guarantee, not having a share capital)  
**STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 July 2024

	Notes	Restricted Funds 2024 £	Total Funds 2024 £	Restricted Funds 2023 £	Total Funds 2023 £
<b>Income</b>					
Donations and legacies	2.1	236,073	236,073	316,268	316,268
Other income	2.2	13,176	13,176	14,874	14,874
<b>Total income</b>		<b>249,249</b>	<b>249,249</b>	<b>331,142</b>	<b>331,142</b>
<b>Expenditure</b>					
Raising funds	3.1	99,512	99,512	154,388	154,388
Charitable activities	3.2	136,748	136,748	181,075	181,075
<b>Total Expenditure</b>		<b>236,260</b>	<b>236,260</b>	<b>335,463</b>	<b>335,463</b>
<b>Net income/(expenditure)</b>		<b>12,989</b>	<b>12,989</b>	<b>(4,321)</b>	<b>(4,321)</b>
Gross transfers between funds		-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>12,989</b>	<b>12,989</b>	<b>(4,321)</b>	<b>(4,321)</b>
<b>Reconciliation of funds:</b>					
Total funds beginning of the year	14	7,580	7,580	11,901	11,901
<b>Total funds at the end of the year</b>		<b>20,569</b>	<b>20,569</b>	<b>7,580</b>	<b>7,580</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

**Uganda Community Relief Association**  
(A company limited by guarantee, not having a share capital)  
Company Number: 04304151  
**BALANCE SHEET**  
as at 31 July 2024

	Notes	2024 £	2023 £
<b>Fixed Assets</b>			
Tangible assets	8	2	1,649
<b>Current Assets</b>			
Debtors	9	177,000	136,327
Cash at bank and in hand	10	717	429
		<b>177,717</b>	<b>136,756</b>
<b>Creditors: Amounts falling due within one year</b>	11	<b>(140,901)</b>	<b>(110,718)</b>
<b>Net Current Assets</b>		<b>36,816</b>	<b>26,038</b>
<b>Total Assets less Current Liabilities</b>		<b>36,818</b>	<b>27,687</b>
<b>Creditors</b>			
Amounts falling due after more than one year	12	<b>(16,249)</b>	<b>(20,107)</b>
<b>Total Net Assets</b>		<b>20,569</b>	<b>7,580</b>
<b>Funds</b>			
Restricted trust funds		<b>20,569</b>	<b>7,580</b>
<b>Total funds</b>	14	<b>20,569</b>	<b>7,580</b>

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.


For the financial year ended 31 July 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the 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 charity.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

**Approved by the Board of Trustees and authorised for issue on 9 September 2025 and signed on its behalf by**



**Muhamad Mutebi Faridu**  
Trustee

**Uganda Community Relief Association**  
**STATEMENT OF CASH FLOWS**  
for the financial year ended 31 July 2024

	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Net movement in funds		12,989	(4,321)
Adjustments for:			
Depreciation		1,647	2,851
Interest payable and similar expenses		6,260	2,933
		<u>20,896</u>	<u>1,463</u>
Movements in working capital:			
Movement in debtors		(40,673)	1,586
Movement in creditors		30,183	9,129
		<u>10,406</u>	<u>12,178</u>
Cash generated from operations		(6,260)	(2,933)
		<u>4,146</u>	<u>9,245</u>
<b>Cash flows from financing activities</b>			
Repayment of short term loan		(3,858)	(8,861)
		<u>288</u>	<u>384</u>
<b>Net increase in cash and cash equivalents</b>		<b>429</b>	<b>45</b>
<b>Cash and cash equivalents at the beginning of the year</b>		<u>717</u>	<u>429</u>
<b>Cash and cash equivalents at the end of the year</b>	<b>10</b>	<u><u>717</u></u>	<u><u>429</u></u>

**Uganda Community Relief Association**  
(A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 July 2024

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

**Basis of preparation**

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.

**Statement of compliance**

**Fund accounting**

**Restricted funds**

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.

**Unrestricted funds**

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

**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, fittings and equipment - 25% on cost

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Pensions**

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

**2. INCOME**

**2.1 DONATIONS AND LEGACIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations and legacies	-	236,073	236,073	316,268

**Uganda Community Relief Association**

(A company limited by guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 July 2024

<b>2.2</b>	<b>OTHER INCOME</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2024</b>	<b>2023</b>
			<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Other income		-	13,176	13,176	14,874
<b>3.</b>	<b>EXPENDITURE</b>					
<b>3.1</b>	<b>RAISING FUNDS</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Raising funds	99,512	-	-	99,512	154,388
<b>3.2</b>	<b>CHARITABLE ACTIVITIES</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Expenditure on charitable activities	44,978	8,863	69,063	122,904	155,650
	Governance Costs (Note 3.3)	-	-	13,844	13,844	25,425
		44,978	8,863	82,907	136,748	181,075
<b>3.3</b>	<b>GOVERNANCE COSTS</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Charitable activities - governance costs	-	-	13,844	13,844	25,425
<b>3.4</b>	<b>SUPPORT COSTS</b>		<b>Charitable Activities</b>	<b>Governance Costs</b>	<b>2024</b>	<b>2023</b>
			<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Support		69,063	13,844	82,907	14,203
<b>4.</b>	<b>NET INCOME</b>				<b>2024</b>	<b>2023</b>
					<b>£</b>	<b>£</b>
	<b>Net Income is stated after charging/(crediting):</b>					
	Depreciation of tangible assets				1,647	2,851
	Independent Examiner's remuneration:					
	- independent examination services				3,300	4,000
<b>5.</b>	<b>INVESTMENT AND OTHER INCOME</b>				<b>2024</b>	<b>2023</b>
					<b>£</b>	<b>£</b>
	Other income				13,176	14,874
<b>6.</b>	<b>INTEREST PAYABLE AND SIMILAR CHARGES</b>				<b>2024</b>	<b>2023</b>
					<b>£</b>	<b>£</b>
	On amounts payable to group companies				5,540	2,033
	On bank loans and overdrafts				720	900
					6,260	2,933

**Uganda Community Relief Association**

(A company limited by guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 July 2024

**7. EMPLOYEES AND REMUNERATION**
**Number of employees**

The average number of persons employed (including executive trustees) during the financial year was as follows:

	2024 Number	2023 Number
Management, operational and admin	5	8
The staff costs comprise:	2024 £	2023 £
Wages and salaries	44,331	94,007
Pension costs	647	1,649
	<b>44,978</b>	<b>95,656</b>

**8. TANGIBLE FIXED ASSETS**

	Fixtures, fittings and equipment	Total
	£	£
<b>Cost</b>		
At 31 July 2024	37,861	37,861
<b>Depreciation</b>		
At 1 August 2023	36,212	36,212
Charge for the financial year	1,647	1,647
At 31 July 2024	37,859	37,859
<b>Net book value</b>		
At 31 July 2024	2	2
At 31 July 2023	1,649	1,649

**9. DEBTORS**

	2024 £	2023 £
Trade debtors	167,000	116,006
Other debtors	10,000	20,321
	<b>177,000</b>	<b>136,327</b>

**10. CASH AND CASH EQUIVALENTS**

	2024 £	2023 £
Cash and bank balances	717	429

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(A company limited by guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 July 2024

11.	CREDITORS	2024	2023			
	Amounts falling due within one year	£	£			
	Bank loan	10,648	10,648			
	Trade creditors	42,023	30,648			
	Taxation and social security costs	65,666	58,115			
	Other Creditors	4,552	5,267			
	Accruals and deferred income	18,012	6,040			
		140,901	110,718			
12.	CREDITORS	2024	2023			
	Amounts falling due after more than one year	£	£			
	Bank loan	16,249	20,107			
	Repayable in one year or less, or on demand (Note 11)	10,648	10,648			
	Repayable between one and two years	10,648	10,648			
	Repayable between two and five years	5,601	9,459			
		26,897	30,755			
13.	RESERVES					
		2024	2023			
		£	£			
	At the beginning of the year	7,580	11,901			
	Surplus/(Deficit) for the financial year	12,989	(4,321)			
	At the end of the year	20,569	7,580			
14.	FUNDS					
14.1	RECONCILIATION OF MOVEMENT IN FUNDS	Restricted Funds	Total Funds			
		£	£			
	At 1 August 2022	11,901	11,901			
	Movement during the financial year	(4,321)	(4,321)			
	At 31 July 2023	7,580	7,580			
	Movement during the financial year	12,989	12,989			
	At 31 July 2024	20,569	20,569			
14.2	ANALYSIS OF MOVEMENTS ON FUNDS					
		Balance	Income	Expenditure	Transfers	Balance
		1 August			between	31 July
		2023			funds	2024
		£	£	£	£	£
	Restricted funds					
	Restricted	7,580	249,249	236,260	-	20,569
	Total funds	7,580	249,249	236,260	-	20,569



# Uganda Community Relief Association

(A company limited by guarantee, not having a share capital)

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2024

### 14.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use	Current assets	Current liabilities	Long-term liabilities	Total
	£	£	£	£	£
Restricted trust funds	2	177,717	(140,901)	(16,249)	20,569
	<u>2</u>	<u>177,717</u>	<u>(140,901)</u>	<u>(16,249)</u>	<u>20,569</u>

### 15. STATUS

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

### 16 RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN NET DEBT

	Opening balance	Cash flows	Other changes	Closing balance
	£	£	£	£
Long-term borrowings	(16,249)	-	-	(16,249)
Short-term borrowings	(10,648)	3,858	(3,858)	(10,648)
<b>Total liabilities from financing activities</b>	<u>(26,897)</u>	<u>3,858</u>	<u>(3,858)</u>	<u>(26,897)</u>
<b>Total Cash at bank and in hand (Note 10)</b>				<u>717</u>
<b>Total net debt</b>				<u>(26,180)</u>

### 17. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

### 18. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2024 nor for the period ended 31 July 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2024 nor for the period ended 31 July 2023.

### 19. CONTINGENT LIABILITIES

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

### 20. CAPITAL COMMITMENTS

The charity had no capital commitments as at 31 July 2024 or 31 July 2023.

### 21. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2024.

**Uganda Community Relief Association**

(A company limited by guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 July 2024

**22. 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 £13,176 (2023 - net profit £14,874).

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

**UGANDA COMMUNITY RELIEF ASSOCIATION**  
(A company limited by guarantee, not having a share capital)

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 JULY 2024**

**Uganda Community Relief Association**

(A company limited by guarantee, not having a share capital)

**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

Operating Statement

for the financial year ended 31 July 2024

	2024 £	2023 £
<b>Income</b>	<b>236,073</b>	<b>316,268</b>
<b>Cost of generating funds</b>		
Training - Raising Funds	99,512	154,388
	<b>99,512</b>	<b>154,388</b>
<b>Gross surplus</b>	<b>136,561</b>	<b>161,880</b>
<b>Expenses</b>		
Wages and salaries	44,331	94,007
Pension	647	1,649
Accountancy	10,544	14,112
IT software and consumables	3,895	7,905
Bank charges	956	2,127
Legal and professional	19,179	11,059
Volunteer expenses	1,152	1,499
Light and heat	1,250	-
Insurance	3,796	1,022
Rent, rates and water	26,464	25,457
Printing, postage and stationery	643	1,942
Telephone	3,786	3,601
Travel	76	549
Consultancy	8,096	5,214
Independent examiner's remuneration	3,300	4,000
Sundry	726	1,148
Depreciation	1,647	2,851
	<b>130,488</b>	<b>178,142</b>
<b>Finance</b>		
Other Interest Payable	5,540	2,033
Other interest	720	900
	<b>6,260</b>	<b>2,933</b>
<b>Miscellaneous income</b>		
Other income	13,176	14,874
<b>Net surplus/(deficit)</b>	<b>12,989</b>	<b>(4,321)</b>