

NATIONS DISCIPLESHIP ENTERPRISE

England & Wales · Charity number 1111488

Details

Other names	Destiny Africa
Status	Registered
Legal form	Other
Registered	2005-09-28
Register	View on the Charity Commission register

Contact

Address	19 Edgecote Close Manchester M22 4UT
Phone	01612820340
Email	info@ndenetwork.com
Website	www.ndenetwork.com

Activities

Objects: THE ADVANCEMENT OF THE CHRISTIAN FAITH THE ADVANCEMENT OF EDUCATION THE RELIEF OF POVERTY SICKNESS OR HARDSHIP AND OTHER CHARITABLE PURPOSES FOR THE BENEFIT OF THE COMMUNITY IN THE UNITED KINGDOM AND ELSEWHERE THROUGHOUT THE WORLD BY 2.1 THE ADVANCEMENT OF THE CHRISTIAN FAITH MAINLY BUT NOT EXCLUSIVELY BY MEANS OF DISCIPLESHIP OF INDIVIDUALS IN CHRISTIAN TEACHING: SUPPORT TO CHURCHES IN THEIR MINISTRY AND MISSION; HOLDING LECTURES AND CONFERENCES; DISCIPLESHIP OF BUSINESS AND PROFESSIONAL PEOPLE IN THE PRACTICE OF THEIR CHRISTIAN FAITH: TEACHING AND ENCOURAGING INDIVIDUALS AND CHURCHES IN PRAYER AND WORSHIP. 2.2 ADVANCEMENT OF EDUCATION IN AFRICA AND OTHER PARTS OF THE WORLD MAINLY BUT NOT EXCLUSIVELY BY PROVIDING AND ASSISTING THE PROVISION OF EDUCATION ON CHRISTIAN PRINCIPLES IN PRIMARY AND SECONDARY SCHOOLS, COLLEGES AND UNIVERSITIES; BY PUBLISHING EDUCATIONAL MATERIALS AND PROVIDING EXTRA FACILITIES IN SCHOOLS, COLLEGES AND UNIVERSITIES NOT PROVIDED BY THE STATUTORY AUTHORITIES. 2.3 THE RELIEF OF FINANCIAL HARDSHIP OF PEOPLE IN NEED IN AFRICA AND OTHER PARTS OF THE WORLD EITHER GENERALLY OR INDIVIDUALLY BY PROVIDING GRANTS OF MONEY, GOODS AND SERVICES. 2.4 THE RELIEF OF SICKNESS, POOR HEALTH AND THE EFFECTS OF OLD AGE AMONGST PEOPLE IN AFRICA AND OTHER PARTS OF THE WORLD BY PROVIDING EQUIPMENT FACILITIES AND SERVICES NOT NORMALLY PROVIDED BY THE STATUTORY AUTHORITIES.

Activities: NDE Network provides care for vulnerable children in Uganda through the Kampala Children's Centre and Destiny Africa Children's Choir. We provide education, healthcare, and a nurturing environment, breaking cycles of poverty and giving children the start in life they deserve. We also provide training, food relief, and support for local families making a lasting difference in our community.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Accommodation/housing, Religious Activities, Economic/community Development/employment
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Uganda
- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£213,958	£259,333	-	-
2024-03-31	£257,505	£178,738	-	-
2023-03-31	£182,750	£258,257	-	-
2022-03-31	£202,676	£212,526	-	-
2021-03-31	£260,521	£268,627	-	-

Trustees

Name	Role	Appointed
ARNOLD MUWONGE		
Helen Da Costa		2024-04-27
Sylvia Taylor		2023-03-17

Accounts

NATIONS DISCIPLESHIP ENTERPRISE
TRUSTEES' REPORT AND FINANCIAL STATEMENTS

For the year ended
31 March 2025

Charity Number 1111488

NATIONS DISCIPLESHIP ENTERPRISE

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NATIONS DISCIPLESHIP ENTERPRISE

Members of the Board and Professional Advisors

Registered Charity name	Nations Discipleship Enterprise
Charity Number	1111488
Executive Committee	A Muwonge D Harman S Taylor H Da Costa
Registered Office	19 Edgecote Close Manchester M22 4UT
Independent Examiner	Mitchell Charlesworth (Audit) Limited Chartered Accountants 3 rd Floor 44 Peter Street Manchester M2 5GP

NATIONS DISCIPLESHIP ENTERPRISE

Trustees Annual Report Year ended 31 March 2025

The Trustees present their report and the unaudited accounts of the charity for the year ended 31 March 2025.

Reference and administrative details

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the accounts.

Trustees

The trustees who served the charity during the period were as follows:

A Muwonge
D Harman
S Taylor
H Da Costa

Status

Nations Discipleship Enterprise was constituted by a Declaration of Trust dated 1 June 2005.

Overview

This report outlines the activities, achievements, and challenges faced by NDE-Network over the past year, highlighting our progress in governance, strategic initiatives, and operational execution. As trustees, our collective efforts have been focused on ensuring the sustainability, effectiveness, and long-term impact of the ministry across the network we serve.

Our Main Objectives

Nations Discipleship Enterprise is founded on a mission to alleviate poverty, and support the vulnerable children and communities of Uganda. The charity extends itself through Destiny Bridge Academy, Kampala Children's Centre (K.C.C.), and Destiny Bridge Churches. Today, Kampala Children's Centre stands as a core project of the charity. Through its medical centre, housing, primary and STEM Centre, it's offering vital relief from poverty. It compassionately fosters the children in its care and equips them with industry skills. It offers workplace development programs, creative courses and full access to Destiny Africa Children's Choir International tours. It's also investing in the community, extending leadership, health care and skill development programs both locally and nationally.

Governance

Governance has remained a cornerstone of our activities. Trustees in the UK and Uganda have collaborated to align our goals and strategies while addressing region-specific needs. Key areas of focus include:

Strategic Direction: Trustees have played a pivotal role in shaping the charity's strategic direction, ensuring alignment with our long-term vision and mission.

Recruitment and Staff Support: Enhanced recruitment processes and advocacy for sustainable staff funding to support our growing team.

Core Objectives and Activities

The charity considers the provision of housing, food, education and healthcare to vulnerable children as one of its primary objectives. Its core values further include the mentoring of young people and the training of church, business and community leaders.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general information on public benefit when reviewing the Foundation's aims and objectives and in planning future activities.

End of Year Report for the period ended March 2025

NDE UK has continued to work hard to create programs and support the work of Kampala Children's Centre, Uganda. Our UK trustees, staff and volunteers have worked hard to ensure that UK administrative, governance, and fundraising efforts are well coordinated and beneficial to the entire charity. In Uganda we have continued to give the best care to the most needy children and young people living in Wakiso town council and its neighbouring communities through our warm loving children's home, Kampala Children's Centre (KCC) and schools.

NATIONS DISCIPLESHIP ENTERPRISE

Trustees Annual Report *(Continued)*

Year ended 31 March 2025

Financial review

During the year, incoming resources raised amounted to £213,958. Resources expended on the activities of the charity amounted to £259,333. The higher level of expenditure reflects the planned use of restricted funds that had been held back until the appropriate stage of the Medical Centre project was reached.

The trustees have considered the charity's need for reserves in accordance with the Charity SORP. The charity does not currently have a formal reserves policy specifying a target level of free reserves. In recent years, the trustees have prioritised ensuring sufficient funds are available to meet ongoing operational commitments, particularly in response to the impact of COVID-19 and continuing economic challenges. The trustees acknowledge the importance of establishing an appropriate level of free reserves and are actively working towards agreeing and formalising a reserves policy, including a specific target level, as soon as practicable.

Financing

The charity raises its funds from individuals, churches and well-wishers who subscribe to the philosophy of its causes. Funds are raised for specific causes, restricted or allocated as per donor preference. Due to the shortage of full funding for the charity's programs, the charity does not hold a reserve account except in the form of unused restricted income which later gets allocated to the intended projects.

Key Achievements

Despite challenges, the charity has achieved significant milestones across all its ministries, continued to meet its statutory obligations within the UK, and consistently supported its missions and programmes in Uganda.

Childcare

Kampala Children's Centre continues to thrive, providing high-quality care to orphaned and vulnerable children. The centre remains a safe and nurturing environment supporting their holistic growth, development, and wellbeing.

Healthcare

Significant progress has been made at the Destiny Medical Centre, developed to serve the Centre, our schools, Destiny Africa, and the wider Wakiso community. Plans to fully open the medical facility to the public in 2025 remain on track, thanks to the combined efforts of both the UK and Uganda teams.

Destiny Africa Children's Choir

Destiny Africa successfully conducted tours in the UK and Belgium. These tours were vital for raising much-needed funds and strengthening relationships with our UK and European stakeholder foundations.

Education

We continued to provide education on-site at Kampala Children's Centre and to students in the wider community through our schools, colleges, and university support programmes.

STEM Education

The STEM Centre has continued to grow, offering hands-on STEM education to children and young adults at KCC and Destiny Bridge Academy, in addition to STEM camps that serve the community.

Missions & Church

We continued to support churches under the network through leadership training, church-school support, food and tuition assistance, and providing essential medicines to affiliated health centres where possible.

The Prayer Mountain has continued to grow, with over 3,000 people attending prayer gatherings on a weekly basis.

Challenges and Mitigation

Economic Challenges

Ongoing economic challenges have affected operations. However, recovery efforts—especially through Destiny Africa, Church missions and strengthened stakeholder engagement—are generating positive momentum.

NATIONS DISCIPLESHIP ENTERPRISE

Trustees Annual Report *(Continued)*

Year ended 31 March 2025

Looking Forward

Building on the progress made:

- **Destiny Medical Centre:** Continue preparations for full community opening and expanded services.
- **STEM Centre:** Grow programmes for children and young adults both on-site and in surrounding communities, including further initiatives to support STEM education for girls and local women.
- **Education:** Strengthen delivery from early childhood through university-level support, reaching hundreds of children and young adults.
- **Sustainability Goals:** Mobilise local resources and maximise available organisational assets to increase self-sufficiency and long-term sustainability.
- **Church & Missions:** Continue supporting the development of rural ministries, providing essential leadership training and skills development across the network.

Summary

The past year has built on the steady progress of previous years and demonstrated the resilience, dedication, and commitment of the entire NDE-Network team and its trustees.

Independent Examiner

Having expressed a willingness to continue in office, a resolution for the appointment of Mitchell Charlesworth will be proposed at the forthcoming Annual General Meeting.

Statement of Trustees' Responsibilities

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The Trustees are responsible for keeping proper accounting records that 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 Charities Act 2011, and the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed by order of the Trustees



.....
D Harman
Trustee

NATIONS DISCIPLESHIP ENTERPRISE

Independent Examiner's Report to the Trustees of Nations Discipleship Enterprise

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025 which are set out on pages 7 to 13.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 other than that I draw attention to the Accounting Policy on Going Concern in the financial statements. At the year-ended 31 March 2025 the Charity had a deficit on its unrestricted funds of £64,578 (2024: £47,170). Additionally, there is a deficit in the total funds of £2,740 (2024: £42,635 surplus). As stated in the Accounting Policy on Going Concern these events or conditions indicate that a material uncertainty exists that may cast significant doubt on the organisation's ability to continue as a going concern.



Jamielee Johnston CA
Independent Examiner

Mitchell Charlesworth (Audit) Limited
3rd Floor
44 Peter Street
Manchester
M2 5GP

18/12/2025
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NATIONS DISCIPLESHIP ENTERPRISE

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income:							
Donations and legacies	4	53,458	332	53,790	2,076	13,401	15,477
Other trading activities	5	53,814	106,354	160,168	81,142	160,886	242,028
Total income		107,272	106,686	213,958	83,218	174,287	257,505
Expenditure							
Expenditure on charitable activities	6	124,680	134,653	259,333	90,376	88,362	178,738
Total expenditure		124,680	134,653	259,333	90,376	88,362	178,738
Net income/(expenditure)		(17,408)	(27,967)	(45,375)	(7,158)	85,925	78,767
Net movement of funds in the year		(17,408)	(27,967)	(45,375)	(7,158)	85,925	78,767
Reconciliation of funds							
Total funds brought forward		(47,170)	89,805	42,635	(40,012)	3,880	(36,132)
Transfer between funds		-	-	-	-	-	-
Total funds carried forward		(64,578)	61,838	(2,740)	(47,170)	89,805	42,635

The statement of financial activities includes all gains and losses recognised in the year

All income and expenditure derive from continuing activities

NATIONS DISCIPLESHIP ENTERPRISE

Balance Sheet As at 31 March 2025

	Notes	31 March 2025 £	31 March 2024 £
Fixed assets			
Tangible assets	12	-	2,844
Current assets			
Debtors	13	100	2,423
Cash at bank and in hand		44,663	90,578
Creditors: Amounts falling due within one year	14	(47,503)	(53,210)
Net current (liabilities)/assets		(2,740)	39,791
Net assets		(2,740)	42,635
The funds of the charity			
Restricted income funds	15	61,838	89,805
Unrestricted income funds	16	(64,578)	(47,170)
Total charity funds		(2,740)	42,635

These financial statements were approved by the members of the committee and authorised for issue on the 18/12/2025 and are signed on their behalf by:


D Harman
Trustee

NATIONS DISCIPLESHIP ENTERPRISE

Notes to the Financial Statements Year ended 31 March 2025

1. Company information

Nations Discipleship Enterprise is a charity incorporated in England and Wales. The registered office is 19 Edgecote Close, Manchester, M22 4UT.

2. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Nations Discipleship Enterprise meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

The accounts are prepared on the going concern basis. At the time of approving the financial statements and having due regard to the impact of increasing overhead costs, the trustees have some uncertainty that the charity has sufficient cash flow to meet its' requirements. The main creditor of the charity is NDE Uganda and payments to this supplier will be made when cash flow permits. The charity has a long-standing relationship with this supplier who is supportive of this arrangement. The trustees continue to adopt the going concern basis of accounting in preparing the financial statements and monitor closely the financial position.

As at 31st March 2025, the financial statements reflect a deficit in unrestricted funds of £64,578 (2024: £47,170). Additionally, there is a deficit in total funds of £2,740 (2024: £42,635 surplus). These figures indicate the existence of a material uncertainty that may cast significant doubt on the organisation's ability to continue as a going concern.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Donations and legacies are included in full in the Statement of Financial Activities when received.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds are the direct and indirect costs of raising funds for charitable purposes.
- Charitable activities include expenditure associated with the provision of the Charity's services and include both the direct costs and support costs relating to these activities.
- Support costs include central functions and have been allocated to activity cost categories either directly where identifiable or on a basis of time spent on supporting and managing projects.
- Other expenditure represents those items not falling into any other heading.

NATIONS DISCIPLESHIP ENTERPRISE

Notes to the Financial Statements Year ended 31 March 2025

2. Accounting Policies (*Continued*)

Funds structure

- Restricted funds are funds subject to specific restrictive conditions imposed by the donor or by the purpose of the contract/monies received. The purpose and use of restricted funds are set out in note 15 to the financial statements.
- General funds are unrestricted funds, which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Fixed Assets

All fixed assets are included at net book value. Additions of a single item or a group of similar items exceeding £500 are capitalised at cost.

The Trustees consider that the valuation remains appropriate as at 31 March 2025.

Tangible fixed assets are depreciated over their estimated useful economic lives as follows:

Fixtures and fittings - 25% on cost

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

3. Judgements and key sources of estimation uncertainty

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

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

NATIONS DISCIPLESHIP ENTERPRISE

Notes to the Financial Statements Year ended 31 March 2025

4. Income from donations and legacies

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Donations						
Gift aid donations	29,759	5	29,764	2,076	13,401	15,477
Donations	23,699	327	24,026	-	-	-
	<u>53,458</u>	<u>332</u>	<u>53,790</u>	<u>2,076</u>	<u>13,401</u>	<u>15,477</u>

5. Income from other trading activities

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Child sponsorship	17,330	79,056	96,386	23,980	139,276	163,256
Services	36,484	27,298	63,782	57,162	21,610	78,772
	<u>53,814</u>	<u>106,354</u>	<u>160,168</u>	<u>81,142</u>	<u>160,886</u>	<u>242,028</u>

6. Analysis of expenditure on charitable activities

	2025 £	2024 £
Charitable expenditure	124,680	90,376
KCC fund expenditure	134,653	88,362
	<u>259,333</u>	<u>178,738</u>

7. Analysis of staff costs, Trustees' remuneration and the cost of key management personnel

	2025 £	2024 £
Salaries and wages	68,577	50,863
	<u>68,577</u>	<u>50,863</u>

No (2024: No) employees had employee benefits in excess of £60,000. Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

8. Staff numbers

	2025 Number	2024 Number
The average monthly number of employees during the year was:		
Administrative staff	3	2

9. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

NATIONS DISCIPLESHIP ENTERPRISE

Notes to the Financial Statements Year ended 31 March 2025

10. Net income/(expenditure) for the year	2025	2024
	£	£
This is stated after charging:		
Independent Examiner fees - for independent examination	2,500	2,705
	<u> </u>	<u> </u>
11. Commitments under operating leases		
At 31 March 2025, the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:		
	2025	2024
	£	£
Land & Buildings		
Within one year	-	9,644
Two to five years	-	24,111
Greater than five years	-	-
	<u> </u>	<u> </u>
	-	33,755
	<u> </u>	<u> </u>
12. Tangible fixed assets		Office Equipment
		£
Cost		
At 1 April 2024		4,468
Additions		-
Disposals		(4,468)
		<u> </u>
At 31 March 2025		-
		<u> </u>
Depreciation		
At 1 April 2024		1,624
Charge for the year		-
Released on disposal		(1,624)
		<u> </u>
At 31 March 2025		-
		<u> </u>
Net book value		
At 31 March 2025		-
		<u> </u>
		<u> </u>
At 31 March 2024		2,844
		<u> </u>
		<u> </u>
13. Debtors	2025	2024
	£	£
Prepayments	-	1,608
Other debtors	100	815
	<u> </u>	<u> </u>
	100	2,423
	<u> </u>	<u> </u>

NATIONS DISCIPLESHIP ENTERPRISE

Notes to the Financial Statements Year ended 31 March 2025

14. Creditors: Amounts falling due within one year	2025 £	2024 £
Trade creditors	44,358	50,329
Other taxes and social security costs	645	176
Accruals	2,500	2,705
	47,503	53,210

15. Analysis of restricted charitable funds

Current year	Funds at 1 April 2024 £	Incoming Resources £	Resources Expended £	Transfers £	Funds at 31 March 2025 £
Restricted funds					
KCC fund	89,805	106,686	(134,653)	-	61,838
Prior year	Funds at 1 April 2023 £	Incoming Resources £	Resources Expended £	Transfers £	Funds at 31 March 2024 £
Restricted funds					
KCC fund	3,880	174,287	(88,362)	-	89,805

The restricted fund is for the continuance of the Kampala Children's Centre (KCC) and child sponsorship therein.

16. Analysis of unrestricted charitable funds

Current year	Funds at 1 April 2024 £	Incoming Resources £	Resources Expended £	Transfers £	Funds at 31 March 2025 £
Unrestricted funds					
General funds	(47,170)	107,272	(124,680)	-	(64,578)
Prior year	Funds at 1 April 2024 £	Incoming Resources £	Resources Expended £	Transfers £	Funds at 31 March 2025 £
Unrestricted funds					
General funds	(40,012)	83,218	(90,376)	-	(47,170)

17. Related party transactions

A Muwonge was paid a salary in the year of £32,200 (2024: £32,200).

18. Analysis of net debt

The charity had no debt during the year.

NATIONS DISCIPLESHIP ENTERPRISE

Detailed Statement of Financial Activities Year ended 31 March 2025

	2025		2024	
	£	£	£	£
Income:				
Sponsorship	96,386		163,256	
Services	63,782		78,772	
Gift aid donations	29,764		15,477	
Donations	24,026		-	
		213,958		257,505
Expenditure:				
Donations to NDE Uganda	156,660		88,033	
Dues and subscriptions	2,493		2,469	
Miscellaneous expenses	1,417		1,426	
Petty cash	100		300	
Professional fees	4,614		8,638	
Rent, rates and utilities	6,753		10,104	
Repairs and maintenance	1,566		1,285	
Stationery, postage and delivery	411		126	
Telephone	614		1,006	
Wages and salaries	68,718		50,863	
Travel and other expenses	10,643		11,659	
Accountancy fees	2,500		2,705	
Depreciation	-		124	
Loss on disposal of tangible assets	2,844		-	
		259,333		178,738
Net outgoing resources for the year		(45,375)		(78,767)

Accounts

NATIONS DISCIPLESHIP ENTERPRISE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

**For the year ended
31 March 2024**

Charity Number 1111488

NATIONS DISCIPLESHIP ENTERPRISE

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NATIONS DISCIPLESHIP ENTERPRISE

Members of the Board and Professional Advisors

Registered Charity name Nations Discipleship Enterprise

Charity Number 1111488

Executive Committee A Muwonge
D Harman
S Taylor

Registered Office 6 Broad Road
Sale
Cheshire
M33 2AL

Independent Examiner Mitchell Charlesworth (Audit) Limited
Chartered Accountants
3rd Floor
44 Peter Street
Manchester
M2 5GP

NATIONS DISCIPLESHIP ENTERPRISE

Trustees Annual Report Year ended 31 March 2024

The Trustees present their report and the unaudited accounts of the charity for the year ended 31 March 2024.

Reference and administrative details

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the accounts.

Trustees

The trustees who served the charity during the period were as follows:

A Muwonge
D Harman
S Taylor
H Da Costa (Appointed 27th April 2024)

Status

Nations Discipleship Enterprise was constituted by a Declaration of Trust dated 1 June 2005.

Overview

This report outlines the activities, achievements, and challenges faced by NDE-Network over the past year, highlighting our progress in governance, strategic initiatives, and operational execution. As trustees, our collective efforts have been focused on ensuring the sustainability, effectiveness, and long-term impact of the ministry across the network we serve.

Our Main Objectives

Nations Discipleship Enterprise is founded on a mission to alleviate poverty, and support the vulnerable children and communities of Uganda. The charity extends itself through Destiny Bridge Academy, Kampala Children's Centre (K.C.C.), and Destiny Bridge Churches. Today, Kampala Children's Centre stands as a core project of the charity. Through its medical centre, housing, primary and STEM Centre, it's offering vital relief from poverty. It compassionately fosters the children in its care and equips them with industry skills. It offers workplace development programs, creative courses and full access to Destiny Africa Children's Choir International tours. It's also investing in the community, extending leadership, health care and skill development programs both locally and nationally.

Governance

Governance has remained a cornerstone of our activities. Trustees in the UK and Uganda have collaborated to align our goals and strategies while addressing region-specific needs. Key areas of focus include:

Strategic Direction: Trustees have played a pivotal role in shaping the charity's strategic direction, ensuring alignment with our long-term vision and mission.

Recruitment and Staff Support: Enhanced recruitment processes and advocacy for sustainable staff funding to support our growing team.

Core Objectives and Activities

The charity considers the provision of housing, food, education and healthcare to vulnerable children as one of its primary objectives. Its core values further include the mentoring of young people and the training of church, business and community leaders.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general information on public benefit when reviewing the Foundation's aims and objectives and in planning future activities.

End of Year Report for the period ended March 2024

NDE UK has continued to work hard to create programs and support the work of Kampala Children's Centre, Uganda. Our UK trustees, staff and volunteers have worked hard to ensure that UK administrative, governance, and fundraising efforts are well coordinated and beneficial to the entire charity. In Uganda we have continued to give the best care to the most needy children and young people living in Wakiso town council and its neighbouring communities through our warm loving children's home, Kampala Children's Centre (KCC) and schools.

NATIONS DISCIPLESHIP ENTERPRISE

Trustees Annual Report *(Continued)* Year ended 31 March 2024

Financial review

During the year, incoming resources raised amounted to £257,505. Resources expended on the activities of the charity amounted to £178,738. The closing fund balance is 42,63, and will be utilised in the future for charitable activities.

Financing

The charity raises its funds from individuals, churches and well-wishers who subscribe to the philosophy of its causes. Funds are raised for specific causes, restricted or allocated as per donor preference. Due to the shortage of full funding for the charity's programs, the charity does not hold a reserve account except in the form of unused restricted income which later gets allocated to the intended projects.

Key Achievements

Despite challenges, the charity has achieved significant milestones:

Childcare: Kampala Children's Centre continues to thrive by providing care to orphaned and vulnerable children, ensuring a safe and nurturing environment for their growth and development.

Healthcare: Significant efforts have gone into the Destiny Medical Centre, developed to serve the centre, schools, Destiny Africa, and the Wakiso community. Plans to fully open the medical centre to the broader community in 2025 remain on track.

Destiny Africa Children's Choir: As part of the financial recovery strategy, the UK hosted the Destiny Africa Children's Choir's 'I Am Loved' tour from October to December 2023. The return to in-person performances rejuvenated ties with supporters and strengthened bonds with stakeholders.

Education: The charity continues to provide education through the Destiny Bridge Academies to children at Kampala Children's Centre, those resettled in the community but still in education, university and colleges, and children in eight other communities across the country.

STEM Education: The introduction of STEM education at Destiny Bridge Academy has fostered innovation and equipped students with essential skills, preparing them for future opportunities.

NATIONS DISCIPLESHIP ENTERPRISE

Trustees Annual Report *(Continued)*

Year ended 31 March 2024

Challenges and Mitigation

Economic Volatility: Economic challenges have impacted operations, but recovery efforts through Destiny Africa tours and enhanced stakeholder engagement are showing progress.

Skilled Staffing: Outsourcing and attracting skills in critical roles remains a priority.

Financial Sustainability: Closing funding gaps is an ongoing challenge. Innovative fundraising strategies and strengthened donor engagement are being prioritized to ensure program continuity.

Looking Forward to build on our progress:

Destiny Africa Tour: Plan and execute another successful fundraising tour to expand our reach and strengthen financial stability.

Development of Destiny Bridge Academy: Continue developing the academy to provide quality education and leadership opportunities for students.

STEM Centre Development: Expand the STEM Centre to foster innovation and equip students with critical skills for the future.

Sustainability Goals: Mobilize local resources and utilize available assets to drive self-sufficiency and sustainability.

Summary

The past year has demonstrated the resilience and dedication of the NDE-Network team and its trustees. While challenges remain, our significant achievements highlight our commitment to the children and communities we serve. Looking ahead, we remain steadfast in our mission to inspire hope and transform lives through faith, education, and empowerment.

NATIONS DISCIPLESHIP ENTERPRISE

Trustees Annual Report *(Continued)*

Year ended 31 March 2024

Independent Examiner

Having expressed a willingness to continue in office, a resolution for the appointment of Mitchell Charlesworth will be proposed at the forthcoming Annual General Meeting.

Statement of Trustees' Responsibilities

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The Trustees are responsible for keeping proper accounting records that 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 Charities Act 2011, and the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed by order of the Trustees



.....
D Harman
Trustee

NATIONS DISCIPLESHIP ENTERPRISE

Independent Examiner's Report to the Trustees of Nations Discipleship Enterprise

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024 which are set out on pages 7 to 13.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 other than that I draw attention to the Accounting Policy on Going Concern in the financial statements. At the year-ended 31 March 2024 the Charity had a deficit on its unrestricted funds of £47,170 (31 March 2023: a deficit of £40,012). As stated in the Accounting Policy on Going Concern these events or conditions indicate that a material uncertainty exists that may cast significant doubt on the organisation's ability to continue as a going concern.



Jamielee Johnston CA
Independent Examiner

Mitchell Charlesworth (Audit) Limited
3rd Floor
44 Peter Street
Manchester
M2 5GP

24/01/2025

NATIONS DISCIPLESHIP ENTERPRISE

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income:							
Donations and legacies	4	2,076	13,401	15,477	4,376	19,808	24,184
Other trading activities	5	81,142	160,886	242,028	34,741	123,825	158,566
Total income		83,218	174,287	257,505	39,117	143,633	182,750
Expenditure							
Expenditure on charitable activities	6	90,376	88,362	178,738	80,186	178,071	258,257
Total expenditure		90,376	88,362	178,738	80,186	178,071	258,257
Net income/(expenditure)		(7,158)	85,925	78,767	(41,069)	(34,438)	(75,507)
Net movement of funds in the year		(7,158)	85,925	78,767	(41,069)	(34,438)	(75,507)
Reconciliation of funds							
Total funds brought forward		(40,012)	3,880	(36,132)	1,057	38,318	39,375
Transfer between funds		-	-	-	-	-	-
Total funds carried forward		(47,170)	89,805	42,635	(40,012)	3,880	(36,132)

The statement of financial activities includes all gains and losses recognised in the year

All income and expenditure derive from continuing activities

NATIONS DISCIPLESHIP ENTERPRISE

Balance Sheet As at 31 March 2024

	Notes	31 March 2024 £	31 March 2023 £
Fixed assets			
Tangible assets	12	2,844	-
Current assets			
Debtors	13	2,423	2,914
Cash at bank and in hand		90,578	38,544
Creditors: Amounts falling due within one year	14	(53,210)	(77,590)
Net current (liabilities)/assets		42,635	(36,132)
Net assets		42,635	(36,132)
The funds of the charity			
Restricted income funds	15	89,805	3,880
Unrestricted income funds	16	(47,170)	(40,012)
Total charity funds		42,635	(36,132)

These financial statements were approved by the members of the committee and authorised for issue on the
24/01/2025 and are signed on their behalf by:



D Harman
Trustee

NATIONS DISCIPLESHIP ENTERPRISE

Notes to the Financial Statements Year ended 31 March 2024

1. Company information

Nations Discipleship Enterprise is a charity incorporated in England and Wales. The registered office is 6 Broad Road, Sale, Cheshire, M33 2AL.

2. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Nations Discipleship Enterprise meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

The financial statements show a deficit balance on unrestricted funds of £47,170 at March 2024 (deficit of £40,012 at March 2023). This is indicative that a material uncertainty exists which may cast doubt on the organisation's ability to continue as a going concern.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Donations and legacies are included in full in the Statement of Financial Activities when received.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds are the direct and indirect costs of raising funds for charitable purposes.
- Charitable activities include expenditure associated with the provision of the Charity's services and include both the direct costs and support costs relating to these activities.
- Support costs include central functions and have been allocated to activity cost categories either directly where identifiable or on a basis of time spent on supporting and managing projects.
- Other expenditure represents those items not falling into any other heading.

2. Accounting Policies (Continued)

Funds structure

- Restricted funds are funds subject to specific restrictive conditions imposed by the donor or by the purpose of the contract/monies received. The purpose and use of restricted funds are set out in note 15 to the financial statements.

NATIONS DISCIPLESHIP ENTERPRISE

- General funds are unrestricted funds, which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Fixed Assets

All fixed assets are included at net book value. Additions of a single item or a group of similar items exceeding £500 are capitalised at cost.

The Trustees consider that the valuation remains appropriate as at 31 March 2024.

Tangible fixed assets are depreciated over their estimated useful economic lives as follows:

Fixtures and fittings - 25% on cost

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

3. Judgements and key sources of estimation uncertainty

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

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

4. Income from donations and legacies

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Donations						
Gift aid donations	2,076	13,401	15,477	4,376	19,808	24,184
	<u>2,076</u>	<u>13,401</u>	<u>15,477</u>	<u>4,376</u>	<u>19,808</u>	<u>24,184</u>

NATIONS DISCIPLESHIP ENTERPRISE

Notes to the Financial Statements Year ended 31 March 2024

5. Income from other trading activities

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Child sponsorship	23,980	139,276	163,256	25,372	111,552	136,924
Services	57,162	21,610	78,772	9,369	12,273	21,642
	81,142	160,886	242,028	34,741	123,825	158,566

6. Analysis of expenditure on charitable activities

	2024 £	2023 £
Charitable expenditure	90,376	80,186
KCC fund expenditure	88,362	178,071
	178,738	258,257

7. Analysis of staff costs, Trustees' remuneration and the cost of key management personnel

	2024 £	2023 £
Salaries and wages	50,863	49,094
	50,863	49,094

No (2023: No) employees had employee benefits in excess of £60,000. Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

8. Staff numbers

	2024 Number	2023 Number
The average monthly number of employees during the year was:		
Administrative staff	2	2

9. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

NATIONS DISCIPLESHIP ENTERPRISE

Notes to the Financial Statements Year ended 31 March 2024

10. Net income/(expenditure) for the year	2024	2023
	£	£
This is stated after charging:		
Independent Examiner fees - for independent examination	2,705	2,575
11. Commitments under operating leases		
At 31 March 2024, the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:		
	2024	2023
	£	£
Land & Buildings		
Within one year	9,644	9,644
Two to five years	24,111	33,755
Greater than five years	-	-
	33,755	43,399
12. Tangible fixed assets		Office Equipment
		£
Cost		
At 1 April 2023		1,500
Additions		2,968
Disposals		-
At 31 March 2024		4,468
Depreciation		
At 1 April 2023		1,500
Charge for the year		124
Released on disposal		-
At 31 March 2024		1,624
Net book value		
At 31 March 2024		2,844
At 31 March 2023		-
13. Debtors	2024	2023
	£	£
Prepayments	1,608	2,655
Other debtors	815	259
	2,423	2,914

NATIONS DISCIPLESHIP ENTERPRISE

Notes to the Financial Statements Year ended 31 March 2024

14. Creditors: Amounts falling due within one year	2024	2023
	£	£
Trade creditors	50,329	75,015
Other taxes and social security costs	176	-
Accruals	2,705	2,575
	<u>53,210</u>	<u>77,590</u>

15. Analysis of restricted charitable funds

	Funds at 1 April 2023 £	Incoming Resources £	Resources Expended £	Transfers £	Funds at 31 March 2024 £
Restricted funds					
KCC fund	3,880	174,287	(88,362)	-	89,805
	<u>3,880</u>	<u>174,287</u>	<u>(88,362)</u>	<u>-</u>	<u>89,805</u>

The restricted fund is for the continuance of the Kampala Children's Centre (KCC) and child sponsorship therein.

16. Analysis of unrestricted charitable funds

	Funds at 1 April 2023 £	Incoming Resources £	Resources Expended £	Transfers £	Funds at 31 March 2024 £
Unrestricted funds					
General funds	(40,012)	83,218	(90,376)	-	(47,170)
	<u>(40,012)</u>	<u>83,218</u>	<u>(90,376)</u>	<u>-</u>	<u>(47,170)</u>

17. Related party transactions

A Muwonge was paid a salary in the year of £32,200 (2023: £32,919).

18. Analysis of net debt

The charity had no debt during the year.

NATIONS DISCIPLESHIP ENTERPRISE

Detailed Statement of Financial Activities Year ended 31 March 2024

	2024		2023	
	£	£	£	£
Income:				
Sponsorship	163,256		136,924	
Services	78,772		21,642	
Gift aid donations	15,477		24,184	
		257,505		182,750
Expenditure:				
Donations to NDE Uganda	88,033		177,618	
Dues and subscriptions	2,469		2,026	
Miscellaneous expenses	1,426		1,118	
Petty cash	300		150	
Professional fees	8,638		6,230	
Rent, rates and utilities	10,104		11,935	
Repairs and maintenance	1,285		1,543	
Stationery, postage and delivery	126		457	
Telephone	1,006		714	
Wages and salaries	50,863		49,094	
Travel and other expenses	11,659		4,032	
Accountancy fees	2,705		3,340	
Depreciation	124		-	
		178,738		258,257
Net outgoing resources for the year		78,767		(75,507)

Accounts

NATIONS DISCIPLESHIP ENTERPRISE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

**For the year ended
31 March 2023**

Charity Number 1111488

NATIONS DISCIPLESHIP ENTERPRISE

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 The following pages do not form part of the accounts:	
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NATIONS DISCIPLESHIP ENTERPRISE

Members of the Board and Professional Advisors

Registered Charity name	Nations Discipleship Enterprise
Charity Number	1111488
Executive Committee	A Muwonge D Harman S Taylor
Registered Office	6 Broad Road Sale Cheshire M33 2AL
Independent Examiner	Mitchell Charlesworth (Audit) Limited Chartered Accountants 3 rd Floor 44 Peter Street Manchester M2 5GP

NATIONS DISCIPLESHIP ENTERPRISE

Trustees Annual Report Year ended 31 March 2023

The Trustees present their report and the unaudited accounts of the charity for the year ended 31 March 2023.

Reference and administrative details

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the accounts.

Trustees

The trustees who served the charity during the period were as follows:

A Muwonge

D Harman

R Bowers (Retired as trustee for Nations Discipleship Enterprise on 31.12.2022)

S Taylor (Appointed as trustee for Nations Discipleship Enterprise on 01.01.2023)

Status

Nations Discipleship Enterprise was constituted by a Declaration of Trust dated 1 June 2005.

Our Main Objectives

Nations Discipleship Enterprise is founded on a mission to alleviate poverty, and support the vulnerable children and communities of Uganda. The charity extends itself through Destiny Bridge Academy, Kampala Children's Centre (K.C.C.), and Destiny Bridge Churches. Today, Kampala Children's Centre stands as a core project of the charity. Through its medical centre, housing, primary and STEM Centre, it's offering vital relief from poverty. It compassionately fosters the children in its care and equips them with industry skills. It offers workplace development programs, creative courses and full access to Destiny Africa Children's Choir International tours. It's also investing in the community, extending leadership, health care and skill development programs both locally and nationally.

Governance

Governed by trustees, the board oversees the implementation of policy and recruitment of senior staff for the charity. Trustees are selected from a wide range of relationships established through the missionary work by the founder, Arnold Muwonge. Trustees are expected to understand the vision and objectives of the charity and promote its values. All new trustees are subject to the approval of existing trustees and are to actively support the communities within which we operate. Although founded upon Christian values, Nations Discipleship Enterprise serves persons from all backgrounds.

The day-to-day management of the charity has been delegated to Leah Fletcher. This is overseen by Arnold Muwonge (Trustee) and the trustee board.

Remuneration levels are set by the Trustees and are reviewed on an annual basis.

The Trustees have reviewed the risks faced by the Charity, and systems have been established to manage those risks.

Core Objectives and Activities

The charity considers the provision of housing, food, education and healthcare to vulnerable children as one of its primary objectives. Its core values further include the mentoring of young people and the training of church, business and community leaders.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general information on public benefit when reviewing the Foundation's aims and objectives and in planning future activities.

End of Year Report for the period ended March 2023

NDE UK has continued to work hard to create programs and support the work of Kampala Children's Centre, Uganda. Our UK trustees, staff and volunteers have worked hard to ensure that UK administrative, governance, and fundraising efforts are well coordinated and beneficial to the entire charity. In Uganda we have continued to give the best care to the most needy children and young people living in Wakiso town council and its neighbouring communities through our warm loving children's home, Kampala Children's Centre (KCC) and schools; Destiny Bridge Academy, Primary and Kindergarten as well as Stride High School.

NATIONS DISCIPLESHIP ENTERPRISE

Trustees Annual Report *(Continued)*

Year ended 31 March 2023

Financial review

During the year, incoming resources raised amounted to £182,750. Resources expended on the activities of the charity amounted to £258,257. The closing fund balance is £(36,132) and will be utilised in the future for charitable activities.

Financing

The charity raises its funds from individuals, churches and well-wishers who subscribe to the philosophy of its causes. Funds are raised for specific causes, restricted or allocated as per donor preference. Due to the shortage of full funding for the charity's programs, the charity does not hold a reserve account except in the form of unused restricted income which later gets allocated to the intended projects.

Education

Post Covid-19, 2022/23 has been a year of regrouping and restarting some of the programs that had been closed off or scaled down. We have been able to renovate and rejuvenate the kindergarten and the primary school. We have offered scholarships and free education to 327 children from within the Wakiso and Kampala district areas. We continue to scale up education as it's crucial to supporting children and families within our service area.

Childcare & Health

It's been an exciting time since our medical center was partly opened to the children, students, and staff from Kampala Children's Centre, our schools, and community-supported parents and students.

Post Covid-19

The Covid-19 season has seen some significant change in lifestyle and financial priorities from some of our funders and supporters; however, it's a fruitful year ahead due to the changes we are putting in place.

THE YEAR AHEAD

We are regenerating the kindergarten and primary school by renovating, hiring new staff and streamlining the curriculum to offer the best education possible.

We are actively building towards sustainability by mobilising volunteer engagement and resources from within Uganda in addition to the support we receive from the UK.

Destiny Africa, one of our main fundraising arms, will tour the UK again to rejuvenate and increase sponsor and stakeholder engagement.

Welcome volunteers back to the Centre. Volunteers bring crucial skills, support and motivation to staff and children.

Keep growing the child sponsorship program in order to support more orphans and marginalised children and young people who desperately need housing education and support.

THE LONG TERM

Build towards sustainability by looking at mobilising local resources or using available resources towards self-sustainability.

Keep developing the STEM Centre at Kampala Children's Centre to offer STEM skills and employable skills to young people and young adults from within Wakiso and Kampala areas.

Adhering to local regulations, we will continue to resettle back in the community young adults who have grown through the care of Kampala Children's Centre

Since the Children's home infrastructure is almost 20 years old, we will actively mobilise resources to renovate and develop key facilities.

All this couldn't have been possible without the generosity of our supporters and the commitment from our staff and volunteers. We are eternally grateful for your support. Thank you. May God richly bless you.

NATIONS DISCIPLESHIP ENTERPRISE

Trustees Annual Report *(Continued)*

Year ended 31 March 2023

Independent Examiner

Having expressed a willingness to continue in office, a resolution for the appointment of Mitchell Charlesworth will be proposed at the forthcoming Annual General Meeting.

Statement of Trustees' Responsibilities

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The Trustees are responsible for keeping proper accounting records that 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 Charities Act 2011, and the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed by order of the Trustees



D Harman
Trustee

16/01/2024

NATIONS DISCIPLESHIP ENTERPRISE

Independent Examiner's Report to the Trustees of Nations Discipleship Enterprise

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023 which are set out on pages 6 to 14.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 other than that I draw attention to the Accounting Policy on Going Concern in the financial statements. The organisation incurred a loss of £36,132 during the year ended 31 March 2023 and, as of that date, the organisation's current liabilities exceeded its current assets by £36,132. As stated in the Accounting Policy on Going Concern these events or conditions along with other matters as set out in this note, indicate that a material uncertainty exists that may cast significant doubt on the organisation's ability to continue as a going concern.



Jamielee Johnston CA
Independent Examiner

Mitchell Charlesworth (Audit) Limited
3rd Floor
44 Peter Street
Manchester
M2 5GP

16/01/2024

NATIONS DISCIPLESHIP ENTERPRISE

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Income:							
Donations and legacies	4	4,376	19,808	24,184	5,619	22,105	27,724
Other trading activities	5	34,741	123,825	158,566	45,588	129,364	174,952
Total income		39,117	143,633	182,750	51,207	151,469	202,676
Expenditure							
Expenditure on charitable activities	6	80,186	178,071	258,257	76,585	135,941	212,526
Total expenditure		80,186	178,071	258,257	76,585	135,941	212,526
Net income/(expenditure)		(41,069)	(34,438)	(75,507)	(25,738)	15,528	(9,850)
Net movement of funds in the year		(41,069)	(34,438)	(75,507)	(25,378)	15,528	(9,850)
Reconciliation of funds							
Total funds brought forward		1,057	38,318	39,375	11,288	37,937	49,225
Transfer between funds		-	-	-	15,147	(15,147)	-
Total funds carried forward		(40,012)	3,880	(36,132)	1,057	38,318	39,375

The statement of financial activities includes all gains and losses recognised in the year

All income and expenditure derive from continuing activities

NATIONS DISCIPLESHIP ENTERPRISE

Balance Sheet

As at 31 March 2023

	Notes	31 March 2023 £	31 March 2022 £
Fixed assets			
Tangible assets	12	-	-
Current assets			
Debtors	13	2,914	2,988
Cash at bank and in hand		38,544	95,078
Creditors: Amounts falling due within one year	14	(77,590)	(58,687)
Net current (liabilities)/assets		(36,132)	39,375
Net assets		(36,132)	39,375
The funds of the charity			
Restricted income funds	15	3,880	38,318
Unrestricted income funds	16	(40,012)	1,057
Total charity funds		(36,132)	39,375

These financial statements were approved by the members of the committee and authorised for issue on the 16/01/2024 and are signed on their behalf by:



D Harman
Trustee

NATIONS DISCIPLESHIP ENTERPRISE

Statement of Cash Flows Year ended 31 March 2023

		2023		2022	
	Notes	£	£	£	£
Cash flow from operating activities					
Cash generated by operating activities	17		<u>(56,534)</u>		<u>8,780</u>
Net cash (outflow)/ inflow from operating activities			(56,534)		8,780
Net cash used in investing activities			<u>-</u>		<u>-</u>
Net (decrease)/increase in cash and cash equivalents			(56,534)		8,780
Cash and cash equivalents at beginning of year			<u>95,078</u>		<u>86,298</u>
Cash and cash equivalent at end of year			<u>38,544</u>		<u>95,078</u>

NATIONS DISCIPLESHIP ENTERPRISE

Notes to the Financial Statements Year ended 31 March 2023

1. Company information

Nations Discipleship Enterprise is a charity incorporated in England and Wales. The registered office is 6 Broad Road, Sale, Cheshire, M33 2AL.

2. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Nations Discipleship Enterprise meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

It has been challenging during and post-COVID-19, with many fundraising activities hampered by our supporters' lifestyle changes and global economic shocks. However, we look forward to an improved financial situation in the short and medium term since Destiny Africa Children's Choir, one of our primary fundraising arms, will be in the UK from April 2023, reaching out to our support networks. It's also planned that they will return in the subsequent years. In addition, we are actively building long-term support relationships with schools and churches across the UK.'

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Donations and legacies are included in full in the Statement of Financial Activities when received.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds are the direct and indirect costs of raising funds for charitable purposes.
- Charitable activities include expenditure associated with the provision of the Charity's services and include both the direct costs and support costs relating to these activities.
- Support costs include central functions and have been allocated to activity cost categories either directly where identifiable or on a basis of time spent on supporting and managing projects.
- Other expenditure represents those items not falling into any other heading.

NATIONS DISCIPLESHIP ENTERPRISE

Notes to the Financial Statements Year ended 31 March 2023

2. Accounting Policies (Continued)

Funds structure

- Restricted funds are funds subject to specific restrictive conditions imposed by the donor or by the purpose of the contract/monies received. The purpose and use of restricted funds are set out in note 15 to the financial statements.
- General funds are unrestricted funds, which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Fixed Assets

All fixed assets are included at net book value. Additions of a single item or a group of similar items exceeding £500 are capitalised at cost.

The Trustees consider that the valuation remains appropriate as at 31 March 2023.

Tangible fixed assets are depreciated over their estimated useful economic lives as follows:

Fixtures and fittings - 25% on cost

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

3. Judgements and key sources of estimation uncertainty

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

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

4. Income from donations and legacies

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Donations						
Gift aid donations	4,376	19,808	24,184	5,619	22,105	27,724
	<u>4,376</u>	<u>19,808</u>	<u>24,184</u>	<u>5,619</u>	<u>22,105</u>	<u>27,724</u>

NATIONS DISCIPLESHIP ENTERPRISE

Notes to the Financial Statements Year ended 31 March 2023

5. Income from other trading activities

	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023	Unrestricted Funds 2022	Restricted Funds 2022	Total 2022
	£	£	£	£	£	£
Child sponsorship	25,372	111,552	136,924	29,407	114,178	143,585
Services	9,369	12,273	21,642	15,630	15,186	30,817
Miscellaneous income	-	-	-	551	-	550
	<u>34,741</u>	<u>123,825</u>	<u>158,566</u>	<u>45,588</u>	<u>129,364</u>	<u>174,952</u>

6. Analysis of expenditure on charitable activities

	2023 £	2022 £
Charitable expenditure	80,186	76,585
KCC fund expenditure	178,071	135,941
	<u>258,257</u>	<u>215,526</u>

7. Analysis of staff costs, Trustees' remuneration and the cost of key management personnel

	2023 £	2022 £
Salaries and wages	49,094	49,085
	<u>49,094</u>	<u>49,085</u>

No (2022: No) employees had employee benefits in excess of £60,000. Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

Salaries and wages costs includes £32,919 (2022: £33,553) paid to one Trustee for services in the year.

8. Staff numbers

	2023 Number	2022 Number
The average monthly number of employees during the year was:		
Administrative staff	2	2

9. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

NATIONS DISCIPLESHIP ENTERPRISE

Notes to the Financial Statements Year ended 31 March 2023

10. Net income/(expenditure) for the year	2023	2022
	£	£
This is stated after charging:		
Independent Examiner fees - for independent examination	2,575	2,520
11. Commitments under operating leases		
At 31 March 2023, the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:		
	2023	2022
	£	£
Land & Buildings		
Within one year	9,644	9,644
Two to five years	33,755	38,578
Greater than five years	-	4,822
	43,399	53,044
12. Tangible fixed assets		Office Equipment
		£
Cost		
At 1 April 2022		1,500
Additions		-
Disposals		-
At 31 March 2023		1,500
Depreciation		
At 1 April 2022		1,500
Charge for the year		-
Released on disposal		-
At 31 March 2023		1,500
Net book value		
At 31 March 2023		-
At 31 March 2022		-
13. Debtors	2023	2022
	£	£
Prepayments	2,655	2,903
Other debtors	259	85
	2,914	2,988

NATIONS DISCIPLESHIP ENTERPRISE

Notes to the Financial Statements Year ended 31 March 2023

14. Creditors: Amounts falling due within one year	2023	2022
	£	£
Trade creditors	75,015	56,285
Other taxes and social security costs	-	832
Accruals	2,575	1,570
	77,590	58,687

15. Analysis of restricted charitable funds

	Funds at 1 April 2022 £	Incoming Resources £	Resources Expended £	Transfers £	Funds at 31 March 2023 £
Restricted funds					
KCC fund	38,318	143,633	(178,071)	-	3,880

The restricted fund is for the continuance of the Kampala Children's Centre (KCC) and child sponsorship therein.

16. Analysis of unrestricted charitable funds

	Funds at 1 April 2022 £	Incoming Resources £	Resources Expended £	Transfers £	Funds at 31 March 2023 £
Unrestricted funds					
General funds	1,057	39,117	(80,186)	-	(40,012)

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2023	2022
	£	£
Net movement in funds	(75,507)	(9,850)
Increase/(decrease) in creditors	18,903	18,101
(Increase)/decrease in debtors	72	529
	(56,534)	8,780

18. Related party transactions

A Muwonge was paid a salary in the year of £32,919 (2022: £33,553).

19. Analysis of net debt

The charity had no debt during the year.

NATIONS DISCIPLESHIP ENTERPRISE

Detailed Statement of Financial Activities Year ended 31 March 2023

	2023		2022	
	£	£	£	£
Income:				
Sponsorship	136,924		143,585	
Services	21,642		30,817	
Gift aid donations	24,183		27,724	
Miscellaneous income	-		550	
		182,749		202,676
Expenditure:				
Donations to NDE Uganda	177,618		135,836	
Dues and subscriptions	2,026		3,616	
Miscellaneous expenses	1,117		3,212	
Petty cash	150		100	
Professional fees	6,230		5,671	
Rent, rates and utilities	11,935		7,664	
Repairs and maintenance	1,543		1,599	
Stationery, postage and delivery	457		836	
Telephone	714		811	
Wages and salaries	49,094		49,085	
Travel and other expenses	4,032		2,570	
Accountancy fees	3,340		2,520	
		258,256		212,526
Net outgoing resources for the year		(75,507)		(9,850)

Accounts

NATIONS DISCIPLESHIP ENTERPRISE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

**For the year ended
31 March 2022**

Charity Number 1111488

NATIONS DISCIPLESHIP ENTERPRISE

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The following pages do not form part of the accounts:	
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NATIONS DISCIPLESHIP ENTERPRISE

Members of the Board and Professional Advisors

Registered Charity name Nations Discipleship Enterprise

Charity Number 1111488

Executive Committee A Muwonge
L Hearnden
R Bowers

Registered Office 6 Broad Road
Sale
Cheshire
M33 2AL

Independent Examiner Mitchell Charlesworth (Audit) Limited
Chartered Accountants
3rd Floor
44 Peter Street
Manchester
M2 5GP

NATIONS DISCIPLESHIP ENTERPRISE

Trustees Annual Report

Year ended 31 March 2022

The Trustees present their report and the unaudited accounts of the charity for the year ended 31 March 2022.

Reference and Administrative Details

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the accounts.

Trustees

The Trustees who served the charity during the period were as follows:

A Muwonge

L Hearnden

R Bowers

Status

Nations Discipleship Enterprise was constituted by a Declaration of Trust dated 1 June 2005.

Our Main Objectives

Nations Discipleship Enterprise is founded on a mission to support the vulnerable children and communities of Uganda. The charity extends itself through Destiny Bridge Academy, Kampala Children's Centre (KCC), Destiny Bridge Church and the Bridge Leadership Network. Today, Kampala Children's Centre stands as the core project of the charity. Through its medical centre, housing, primary and secondary schools, it offers vital relief from poverty. It compassionately fosters the children in its care and equips them with industry skills. It offers workplace development programs, creative courses and full access to Destiny Africa Children's Choir International tours. It also invests in the community, extending leadership, health care and skill development programs both locally and nationally.

Governance

Governed by Trustees, the Board oversees the implementation of policy and recruitment of senior staff for the Charity. Trustees are selected from a wide range of relationships established through the missionary work by the founder, Arnold Muwonge. Trustees are expected to understand the vision and objectives of the charity and promote its values. All new Trustees are subject to the approval of existing Trustees and are to actively support the communities within which we operate. Although founded upon Christian values, Nations Discipleship Enterprise serves persons from all backgrounds.

The day-to-day management of the Charity has been delegated to Leah Fletcher. This is overseen by Arnold Muwonge (Trustee) and Martin Little (Treasurer).

Remuneration levels are set by the Trustees and are reviewed on an annual basis.

The Trustees have reviewed the risks faced by the Charity, and systems have been established to manage those risks.

Core Objectives and Activities

The Charity considers the provision of housing, food, education and healthcare to vulnerable children as one of its primary objectives. Its core values also include the mentoring of young people and the training of church, business and community leaders.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general information on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

End of Year Report for the Period April 2021 - March 2022

NDE-Network UK has continued to work hard in creating programs and supporting the work of Kampala Children's Centre, Uganda. Our UK Trustees, staff and volunteers have worked hard to ensure that UK administrative, governance, and fundraising efforts are well co-ordinated and beneficial to the entire charity. In Uganda we have continued to give the best care to the most needy children and young people living in Wakiso town council and its neighbouring communities through our warm loving children's home, KCC and schools; Destiny Bridge Academy, Primary and Kindergarten as well as Stride High School.

NATIONS DISCIPLESHIP ENTERPRISE

Trustees Annual Report *(Continued)*

Year ended 31 March 2022

Financial Review

During the year, incoming resources raised amounted to £202,676 (2021: £260,521). Resources expended on the activities of the charity, amounted to £212,526 (2021: £268,627). The closing fund balance is £39,375 (2021: £49,225) and will be utilised in the future for charitable activities.

Financing

The charity raises its funds from individuals, churches and well-wishers who subscribe to the philosophy of its causes. Funds are raised for specific causes, restricted or allocated as per donor preference.

Due to the shortage of full funding for the Charity's programs, the Charity does not hold a reserve account except in the form of unused restricted income which later gets allocated to the intended projects.

Education

Due to the pandemic there have been significant changes to our education programs. Hundreds of our students in the community couldn't attend school due to lockdowns and those at KCC had to be home schooled. To mitigate the negative impact on the students and bridge academic gaps, we resorted to online learning and providing printed education resources directly to students in the community. Despite the challenges of the pandemic, our education program continues to benefit both the resident children at KCC and non-resident vulnerable children in our family based care program.

Childcare & Health

KCC continues to take care of resident children including babies and students in the surrounding communities. Our partly completed medical centre continues to serve the children, staff and COH children. The medical centre building continues being built amidst challenges of lockdowns and restrictions. We have been able to provide tons of food to hundreds of starving families during lockdowns.

Coronavirus

Our programs have been immensely affected due to lockdowns and restrictions. We moved to home and digital learning. Also 13 staff and 8 university students caught the virus, however, we are relieved that they all fully recovered. At the time of writing this report schools are still closed and learning continues at home and digitally.

THE YEAR AHEAD

Short Term

- Preparing for the re-opening of schools
- It is hoped that the Destiny Medical Centre will open in 2022
- Destiny Africa shall continue with online concerts and meetings

The Long Term

- Keep developing the STEM Centre at KCC
- Establish a talent and skills development academy within our current secondary school structure to help our young people on career planning and employability
- Continuing with the refurbishment of the KCC campus

All this wouldn't have been possible without the generosity of our supporters and the commitment from our staff and volunteers. Thank you.

May God richly bless you.

NATIONS DISCIPLESHIP ENTERPRISE

Trustees Annual Report *(Continued)*

Year ended 31 March 2022

Independent Examiner

Having expressed a willingness to continue in office, a resolution for the appointment of Mitchell Charlesworth will be proposed at the forthcoming Annual General Meeting.

Statement of Trustees' Responsibilities

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The Trustees are responsible for keeping proper accounting records that 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 Charities Act 2011, and the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

6 Broad Road
Sale
Cheshire
M33 2AL

Signed by order of the Trustees



R Bowers
Trustee

23/12/2022

NATIONS DISCIPLESHIP ENTERPRISE

Independent Examiner's Report to the Trustees of Nations Discipleship Enterprise

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 7 to 14.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Jamielee Johnston CA
Independent examiner

Mitchell Charlesworth (Audit) Limited
3rd Floor
44 Peter Street
Manchester
M2 5GP

23/12/2022.....

NATIONS DISCIPLESHIP ENTERPRISE

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Income:							
Donations and legacies	4	5,619	22,105	27,724	5,744	25,931	31,675
Other trading activities	5	45,588	129,364	174,952	129,225	99,621	228,846
Total income		51,207	151,469	202,676	134,969	125,552	260,521
Expenditure							
Expenditure on charitable activities	6	76,585	135,941	212,526	121,209	147,418	268,627
Total expenditure		76,585	135,941	212,526	121,209	147,418	268,627
Net income/(expenditure)		(25,738)	15,528	(9,850)	13,760	(21,866)	(8,106)
Net movement of funds in the year		(25,378)	15,528	(9,850)	13,760	(21,866)	(8,106)
Reconciliation of funds							
Total funds brought forward		11,288	37,937	49,225	(82,334)	139,665	57,331
Transfer between funds		15,147	(15,147)	-	79,862	(79,862)	-
Total funds carried forward		1,057	38,318	39,375	11,288	37,937	49,225

The statement of financial activities includes all gains and losses recognised in the year

All income and expenditure derive from continuing activities

NATIONS DISCIPLESHIP ENTERPRISE

Balance Sheet

As at 31 March 2022

	Notes	31 March 2022 £	31 March 2021 £
Fixed assets			
Tangible assets	12	-	-
Current assets			
Debtors	13	2,988	3,513
Cash at bank and in hand		95,078	86,298
Creditors: Amounts falling due within one year	14	(58,687)	(40,586)
Net current assets		39,375	49,225
Net assets		39,375	49,225
The funds of the charity			
Restricted income funds	15	38,318	37,937
Unrestricted income funds	16	1,057	11,288
Total charity funds		39,375	49,225

These financial statements were approved by the members of the committee and authorised for issue on the 23/12/2022 and are signed on their behalf by:



R Bowers
Trustee

23/12/2022
Date

NATIONS DISCIPLESHIP ENTERPRISE

Statement of Cash Flows Year ended 31 March 2022

	Notes	£	2022 £	£	2021 £
Cash flow from operating activities					
Cash generated by operating activities	17		<u>8,780</u>		<u>644</u>
Net cash inflow from operating activities			8,780		644
Net cash used in investing activities			<u>-</u>		<u>-</u>
Net increase in cash and cash equivalents			8,780		644
Cash and cash equivalents at beginning of year			<u>86,298</u>		<u>85,654</u>
Cash and cash equivalent at end of year			<u>95,078</u>		<u>86,298</u>

NATIONS DISCIPLESHIP ENTERPRISE

Notes to the Financial Statements

Year ended 31 March 2022

1. Company information

Nations Discipleship Enterprise is a charity incorporated in England and Wales. The registered office is 6 Broad Road, Sale, Cheshire, M33 2AL.

2. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Nations Discipleship Enterprise meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Donations and legacies are included in full in the Statement of Financial Activities when received.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds are the direct and indirect costs of raising funds for charitable purposes.
- Charitable activities include expenditure associated with the provision of the Charity's services and include both the direct costs and support costs relating to these activities.
- Support costs include central functions and have been allocated to activity cost categories either directly where identifiable or on a basis of time spent on supporting and managing projects.
- Other expenditure represents those items not falling into any other heading.

Funds structure

- Restricted funds are funds subject to specific restrictive conditions imposed by the donor or by the purpose of the contract/monies received. The purpose and use of restricted funds are set out in note 15 to the financial statements.
- General funds are unrestricted funds, which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

NATIONS DISCIPLESHIP ENTERPRISE

Notes to the Financial Statements

Year ended 31 March 2022

2. Accounting Policies (Continued)

Fixed Assets

All fixed assets are included at net book value. Additions of a single item or a group of similar items exceeding £500 are capitalised at cost.

The Trustees consider that the valuation remains appropriate as at 31 March 2022.

Tangible fixed assets are depreciated over their estimated useful economic lives as follows:

Fixtures and fittings - 25% on cost

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

3. Judgements and key sources of estimation uncertainty

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

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

4. Income from donations and legacies

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
Donations						
Gift aid donations	5,619	22,105	27,724	5,744	25,931	31,675
	5,619	22,105	27,724	5,744	25,931	31,675

NATIONS DISCIPLESHIP ENTERPRISE

Notes to the Financial Statements

Year ended 31 March 2022

5. Income from other trading activities

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
Child sponsorship	29,407	114,178	143,585	103,037	58,228	161,265
Services	15,630	15,186	30,817	25,588	41,393	66,981
Miscellaneous income	551	-	550	600	-	600
	<u>45,588</u>	<u>129,364</u>	<u>174,952</u>	<u>129,225</u>	<u>99,621</u>	<u>228,846</u>

6. Analysis of expenditure on charitable activities

	2022 £	2021 £
Charitable expenditure	76,585	79,794
KCC fund expenditure	135,941	188,833
	<u>215,526</u>	<u>268,627</u>

7. Analysis of staff costs, Trustees' remuneration and the cost of key management personnel

	2022 £	2021 £
Salaries and wages	49,085	47,354
	<u>49,085</u>	<u>47,354</u>

No (2021: No) employees had employee benefits in excess of £60,000. Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The Trustees were not paid nor did they receive any other benefits from employment from the Charity in the year (2021: £Nil).

Salaries and wages costs includes £33,553 (2021: £32,776) paid to one Trustee for services in the year. Payments totalling £Nil (2021: £2,083) were made to no (2021: one) Trustee in respect of reimbursement of charity expenses incurred personally.

8. Staff numbers

	2022 Number	2021 Number
The average monthly number of employees during the year was:		
Administrative staff	2	2

9. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

NATIONS DISCIPLESHIP ENTERPRISE

Notes to the Financial Statements

Year ended 31 March 2022

10. Net income/(expenditure) for the year	2022	2021
	£	£

This is stated after charging:

Independent Examiner fees - for independent examination	2,520	2,520
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11. Commitments under operating leases

The company used to lease office space under formal operating leases. The lease agreement terminated in July 2021.

	Land and Buildings	
	2022	2021
	£	£
Total minimum lease payments under non-cancellable operating leases are as follows:		
Within one year	-	3,100
	-	3,100

12. Tangible fixed assets

	Office Equipment	
	£	
Cost		
At 1 April 2021		1,500
Additions		-
Disposals		-
At 31 March 2022		1,500
Depreciation		
At 1 April 2021		1,500
Charge for the year		-
Released on disposal		-
At 31 March 2022		1,500
Net book value		
At 31 March 2022		-
At 31 March 2021		-

13. Debtors	2022	2021
	£	£
Prepayments	2,903	2,803
Other debtors	85	710
	2,988	3,513

NATIONS DISCIPLESHIP ENTERPRISE

Notes to the Financial Statements

Year ended 31 March 2022

14. Creditors: Amounts falling due within one year	2022	2021
	£	£
Trade creditors	56,285	37,847
Other taxes and social security costs	832	639
Accruals	1,570	2,100
	58,687	40,586

15. Analysis of restricted charitable funds

	Funds at 1 April 2021 £	Incoming Resources £	Resources Expended £	Transfers £	Funds at 31 March 2022 £
Restricted funds					
KCC fund	37,937	151,469	(135,941)	(15,147)	38,318

The restricted fund is for the continuance of the Kampala Children's Centre (KCC) and child sponsorship therein.

The transfer represents 10% of the income in the year which is considered a reasonable amount as the child giving income was always intended to cover some of the UK costs but a transfer has not been necessary in the past.

16. Analysis of unrestricted charitable funds

	Funds at 1 April 2021 £	Incoming Resources £	Resources Expended £	Transfers £	Funds at 31 March 2022 £
Unrestricted funds					
General funds	11,288	51,207	(76,585)	15,147	1,057

17. Reconciliation of net movement in funds to net cash flow from operating activities	2022	2021
	£	£
Net movement in funds	(9,850)	(8,106)
Increase/(decrease) in creditors	18,101	9,460
(Increase)/decrease in debtors	529	(710)
	8,780	644

18. Related party transactions

A Muwonge was reimbursed expenses incurred personally amounting to £Nil (2021: £2,083).

A Muwonge was paid a salary in the year of £33,553 (2021: £32,776).

19. Analysis of net debt

The charity had no debt during the year.

NATIONS DISCIPLESHIP ENTERPRISE

Detailed Statement of Financial Activities Year ended 31 March 2022

	2022		2021	
	£	£	£	£
Income:				
Restricted donations	-		-	
Sponsorship	143,585		161,265	
Services	30,817		66,981	
Gift aid donations	27,724		31,675	
Miscellaneous income	550		600	
		202,676		260,521
Expenditure:				
Donations to NDE Uganda	135,836		188,833	
Dues and subscriptions	3,616		6,123	
Miscellaneous expenses	3,212		3,400	
Petty cash	100		200	
Professional fees	5,671		7,324	
Rent, rates and utilities	7,664		10,370	
Repairs and maintenance	1,599		466	
Stationery, postage and delivery	836		538	
Telephone	811		967	
Wages and salaries	49,085		47,354	
Travel and other expenses	2,570		532	
Accountancy fees	2,520		2,520	
		212,526		268,627
Net outgoing resources for the year		(9,850)		(8,106)

Accounts

NATIONS DISCIPLESHIP ENTERPRISE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

**For the year ended
31 March 2021**

Charity Number 1111488

NATIONS DISCIPLESHIP ENTERPRISE

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NATIONS DISCIPLESHIP ENTERPRISE

Members of the Board and Professional Advisors

Registered Charity name Nations Discipleship Enterprise

Charity Number 1111488

Executive Committee
A Muwonge
L Hearnden
R Bowers

Registered Office
6 Broad Road
Sale
Cheshire
M33 2AL

Independent Examiner
Mitchell Charlesworth LLP
Chartered Accountants
3rd Floor
44 Peter Street
Manchester
M2 5GP

NATIONS DISCIPLESHIP ENTERPRISE

Trustees Annual Report Year ended 31 March 2021

The Trustees present their report and the unaudited accounts of the charity for the year ended 31 March 2021.

Reference and administrative details

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the accounts.

Trustees

The trustees who served the charity during the period were as follows:

A Muwonge

L Hearnden

R Bowers

Status

Nations Discipleship Enterprise was constituted by a Declaration of Trust dated 1 June 2005.

Our Main Objectives

Nations Discipleship Enterprise is founded on a mission to support the vulnerable children and communities of Uganda. The charity extends itself through Destiny Bridge Academy, Kampala Children's Centre (K.C.C.) Destiny Bridge Church and the Bridge Leadership Network. Today, Kampala Children's Centre stands as a core project of the charity. Through its medical centre, housing, primary and secondary schools, it's offering vital relief from poverty. It compassionately fosters the children in its care and equips them with industry skills. It offers workplace development programs, creative courses and full access to Destiny Africa Children's Choir International tours. It's also investing in the community, extending leadership, health care and skill development programs both locally and nationally.

Governance

Governed by trustees, the board oversees the implementation of policy and recruitment of senior staff for the charity. Trustees are selected from a wide range of relationships established through the missionary work by the founder, Arnold Muwonge. Trustees are expected to understand the vision and objectives of the charity and promote its values. All new trustees are subject to the approval of existing trustees and are to actively support the communities within which we operate. Although founded upon Christian values, Nations Discipleship Enterprise serves persons from all backgrounds.

The day-to-day management of the charity has been delegated to Leah Fletcher. This is overseen by Arnold Muwonge (Trustee) and Martin Little (Treasurer).

Remuneration levels are set by the Trustees and are reviewed on an annual basis.

The Trustees have reviewed the risks faced by the Charity, and systems have been established to manage those risks.

Core Objectives and Activities:

The charity considers the provision of housing, food, education and healthcare to vulnerable children as one of its primary objectives. Its core values further include the mentoring of young people and the training of church, business and community leaders.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general information on public benefit when reviewing the Foundation's aims and objectives and in planning future activities.

End of Year Report for the period April 2020 - March 2021

NDE-Network UK has continued to work hard in creating programs and supporting the work of Kampala Children Centre, Uganda. Our UK trustees, staff and volunteers have worked hard to ensure that UK administrative, governance, administrative and fundraising efforts are well coordinated and beneficial to the entire charity. In Uganda we have continued to give the best care to the least and most needy children and young people living in Wakiso town council and its neighbouring communities through our warm loving children's home, Kampala Children's Centre (KCC) and schools; Destiny Bridge Academy, Primary and Kindergarten as well as Stride High School.

NATIONS DISCIPLESHIP ENTERPRISE

Trustees Annual Report *(Continued)*

Year ended 31 March 2021

Financial review

During the year, incoming resources raised amounted to £260,521 (2020: £290,995). Resources expended on the activities of the charity, amounted to £268,627 (2020: £228,171). The closing fund balance is £49,225 (2020: £57,331) and will be utilised in the future for charitable activities.

Financing

The charity raises its funds from individuals, churches and well-wishers who subscribe to the philosophy of its causes. Funds are raised for specific causes, restricted or allocated as per donor preference.

Due to the shortage of full funding for the charity's programs, the charity does not hold a reserve account except in the form of unused restricted income which later gets allocated to the intended projects.

Education

Due to the pandemic there have been significant changes to our education programs. Hundreds of our students in the community couldn't attend school due to lockdowns and those at KCC had to be home schooled. To mitigate the negative impact on the students and bridge academic gaps, we resorted to online learning and providing printed education resources directly to students in the community. Despite challenges of the pandemic, our education program continues to benefit both the resident children at KCC and non-resident vulnerable children in our family based care program.

Childcare & Health

KCC continues to take care of resident children including babies and students in the surrounding communities. Our partly completed medical centre continues to serve the children, staff and COH children. The medical centre building continues being built amidst challenges of lockdowns and restrictions. We have been able to provide tons of food to hundreds of starving families during lockdowns

Coronavirus

Our programs have been immensely affected due to lockdowns and restrictions. We moved to home and digital learning. Also 13 staff and 8 university students caught the virus, however, we are relieved that they all fully recovered. At the time of writing this report schools are still closed and learning continues at home and digitally.

THE YEAR AHEAD

Short Term

- We are preparing for the reopening of schools
- Planning to officially open the Destiny Medical Centre in February 2022
- Destiny Africa shall continue with online concerts and meetings

The Long Term

- Keep developing the STEM Centre at Kampala Children Centre
- Establish a talent and skills development academy within our current secondary school structure to help our young people on career planning and employability
- Continuing with the refurbishment of the KCC campus

All this couldn't have been possible without the generosity of our supporters and commitment from our staff and volunteers. Thank you.

May God richly bless you.

NATIONS DISCIPLESHIP ENTERPRISE

Trustees Annual Report *(Continued)* **Year ended 31 March 2021**

Independent examiner

Having expressed a willingness to continue in office, a resolution for the appointment of Mitchell Charlesworth LLP will be proposed at the forthcoming Annual General Meeting.

6 Broad Road
Sale
Cheshire
M33 2AL

Signed by order of the Trustees

A handwritten signature in black ink, appearing to read 'R Bowers', written over a horizontal dotted line.

R Bowers
Trustee

NATIONS DISCIPLESHP ENTERPRISE

Statement of Trustees' Responsibilities

Year ended 31 March 2021

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The Trustees are responsible for keeping proper accounting records that 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 Charities Act 2011, and the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Mitchell Charlesworth LLP

Chartered Accountants

3rd Floor, 44 Peter Street, Manchester, M2 5GP

Independent Examiner's Report to the Trustees of Nations Discipleship Enterprise

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 7 to 14.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Alison Buckley FCA
Independent examiner

Mitchell Charlesworth LLP
3rd Floor
44 Peter Street
Manchester
M2 5GP

25/01/2022.....

NATIONS DISCIPLESHIP ENTERPRISE

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Income:							
Donations and legacies	4	5,744	25,931	31,675	-	47,841	47,841
Other trading activities	5	129,225	99,621	228,846	42,344	200,810	243,154
Total income		134,969	125,552	260,521	42,344	248,651	290,995
Expenditure							
Expenditure on charitable activities	6	121,209	147,418	268,627	80,638	147,533	228,171
Total expenditure		121,209	147,418	268,627	80,638	147,533	228,171
Net income/(expenditure)		13,760	(21,866)	(8,106)	(38,294)	101,118	62,824
Transfers between funds		-	-	-	-	-	-
Net movement of funds in the year		13,760	(21,866)	(8,106)	(38,294)	101,118	62,824
Reconciliation of funds							
Total funds brought forward		(82,334)	139,665	57,331	(44,040)	38,547	(5,493)
Transfer between funds		79,862	(79,862)	-	-	-	-
Total funds carried forward		11,288	37,937	49,225	(82,334)	139,665	57,331

The statement of financial activities includes all gains and losses recognised in the year

All income and expenditure derive from continuing activities

NATIONS DISCIPLESHIP ENTERPRISE

Balance Sheet

As at 31 March 2021

	Notes	31 March 2021 £	31 March 2020 £
Fixed assets			
Tangible assets	12	-	-
Current assets			
Debtors	13	3,513	2,803
Cash at bank and in hand		86,298	85,654
Creditors: Amounts falling due within one year	14	(40,586)	(31,126)
Net current assets		49,225	57,331
Net assets		49,225	57,331
The funds of the charity			
Restricted income funds	15	11,288	139,665
Unrestricted income funds	16	37,937	(82,334)
Total charity funds		49,225	57,331

These financial statements were approved by the members of the committee and authorised for issue on the 25/01/2022 and are signed on their behalf by:


 R Bowers
 Trustee

25th January 2022
 Date

NATIONS DISCIPLESHIP ENTERPRISE

Statement of Cash Flows Year ended 31 March 2021

	Notes	£	2021 £	£	2020 £
Cash flow from operating activities					
Cash used in operating activities	17		644		61,658
Net cash inflow from operating activities			644		61,658
Net cash used in investing activities			-		-
Net increase in cash and cash equivalents			644		61,658
Cash and cash equivalents at beginning of year			85,654		23,996
Cash and cash equivalent at end of year			86,298		85,654

NATIONS DISCIPLESHIP ENTERPRISE

Notes to the Financial Statements

Year ended 31 March 2021

1. Company information

Nations Discipleship Enterprise is a charity in England and Wales. The registered office is 6 Broad Road, Sale, Cheshire, M33 2AL.

2. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Nations Discipleship Enterprise meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

At the time of approving the financial statements and having due regard to the impact of COVID-19, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Donations and legacies are included in full in the Statement of Financial Activities when received.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds are the direct and indirect costs of raising funds for charitable purposes.
- Charitable activities include expenditure associated with the provision of the charity's services and include both the direct costs and support costs relating to these activities.
- Support costs include central functions and have been allocated to activity cost categories either directly where identifiable or on a basis of time spent on supporting and managing projects.
- Other expenditure represents those items not falling into any other heading.

Funds structure

- Restricted funds are funds subject to specific restrictive conditions imposed by the donor or by the purpose of the contract/monies received. The purpose and use of restricted funds are set out in note 15 to the financial statements.
- General funds are unrestricted funds, which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

NATIONS DISCIPLESHIP ENTERPRISE

Notes to the Financial Statements

Year ended 31 March 2021

2. Accounting Policies (Continued)

Fixed Assets

All fixed assets are included at net book value. Additions of a single item or a group of similar items exceeding £500 are capitalised at cost.

The trustees consider that the valuation remains appropriate as at 31 March 2021.

Tangible fixed assets are depreciated over their estimated useful economic lives as follows:

Fixtures and fittings - 25% on cost

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

3. Judgements and key sources of estimation uncertainty

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

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

4. Income from donations and legacies

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2019 £
Donations:						
Gift aid donations	5,744	25,931	31,675	-	47,841	47,841
	5,744	25,931	31,675	-	47,841	47,841

NATIONS DISCIPLESHIP ENTERPRISE

Notes to the Financial Statements

Year ended 31 March 2021

5. Income from other trading activities

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £
Gifts and donations income	-	-	-	2,836	325	3,161
Child Sponsorship	103,037	58,228	161,265	29,124	199,051	228,175
Services	25,588	41,393	66,981	8,344	1,434	9,778
Miscellaneous income	600	-	600	2,040	-	2,040
	<u>129,225</u>	<u>99,621</u>	<u>228,846</u>	<u>42,344</u>	<u>200,810</u>	<u>243,154</u>

6. Analysis of expenditure on charitable activities

	2021 £	2020 £
Charitable expenditure	79,794	80,638
KCC fund expenditure	<u>188,833</u>	<u>147,533</u>
	<u>268,627</u>	<u>228,171</u>

7. Analysis of staff costs, trustees' remuneration and the cost of key management personnel

	2021 £	2020 £
Salaries and wages	<u>47,354</u>	<u>35,998</u>
	<u>47,354</u>	<u>35,998</u>

No employees had employee benefits in excess of £60,000 (2020: NIL). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2020: £Nil).

Salaries and wages costs includes £32,776 (2020: £22,091) paid to one trustee for services in the year. Payments totalling £2,083 (2020: £6,344) were made to one (2020: one) trustee in respect of reimbursement of charity expenses incurred personally.

8. Staff numbers

	2021 Number	2020 Number
The average monthly head count of employees during the year was:		
Administrative staff	<u>2</u>	<u>2</u>

9. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

NATIONS DISCIPLESHIP ENTERPRISE

Notes to the Financial Statements

Year ended 31 March 2021

10. Net income/(expenditure) for the year	2021	2020
	£	£

This is stated after charging:

Independent Examiner fees - for independent examination	2,520	2,520
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11. Commitments under operating leases

The company leases office space under formal operating leases. The lease agreement terminates in July 2021.

	Land and Buildings	
	2021	2020
	£	£
Total minimum lease payments under non-cancellable operating lease are as follows:		
Within 1 year	3,100	9,300
Within 2 - 5 years	-	3,100
Over 5 years	-	-
	3,100	12,400

12. Tangible fixed assets

	Office Equipment
	£
Cost	
At 1 April 2020	1,500
Additions	-
Disposals	-
At 31 March 2021	1,500
Depreciation	
At 1 April 2020	1,500
Charge for the year	-
Released on disposal	-
At 31 March 2021	1,500
Net book value	
At 31 March 2021	-
At 31 March 2020	-

13. Debtors	2021	2020
	£	£
Prepayments	2,803	2,803
Other debtors	710	-
	3,513	2,803

NATIONS DISCIPLESHIP ENTERPRISE

Notes to the Financial Statements

Year ended 31 March 2021

14. Creditors: Amounts falling due within one year	2021	2020
	£	£
Trade creditors	37,847	27,988
Other taxes and social securities	639	618
Accruals	2,100	2,520
	<u>40,586</u>	<u>31,126</u>

15. Analysis of restricted charitable funds

	Funds at 1 April 2020 £	Incoming Resources £	Resources Expended £	Transfers £	Funds at 31 March 2021 £
Restricted funds					
KCC fund	139,665	125,552	(147,418)	(79,862)	37,937
	<u>139,665</u>	<u>125,552</u>	<u>(147,418)</u>	<u>(79,862)</u>	<u>37,937</u>

The restricted fund is for the continuance of the Kampala Children's Centre (KCC) and child sponsorship therein.

16. Analysis of unrestricted charitable funds

	Funds at 1 April 2020 £	Incoming Resources £	Resources Expended £	Transfers £	Funds at 31 March 2021 £
Unrestricted funds					
General funds	(82,334)	134,969	(121,209)	79,862	11,288
	<u>(82,334)</u>	<u>134,969</u>	<u>(121,209)</u>	<u>79,862</u>	<u>11,288</u>

17. Reconciliation of net movement in funds to net cash flow from operating activities	2021	2020
	£	£
Net movement in funds	(8,106)	62,824
Increase/(decrease) in creditors	9,460	(659)
(Increase)/decrease in debtors	(710)	(507)
	<u>644</u>	<u>61,658</u>

18. Related party transactions

A Muwonge was reimbursed expenses incurred personally amounting to £2,083 (2020: £6,344).

A Muwonge received payments amounting to £NIL (2020: £2,300) relating to his services.

A Muwonge was paid a salary in the year of £32,776 (2020: £22,091).

19. Analysis of changes in funds

The charity had no debt during the year.

NATIONS DISCIPLESHIP ENTERPRISE

Detailed Statement of Financial Activities Year ended 31 March 2021

	2021		2020	
	£	£	£	£
Income:				
Restricted donations	-		3,161	
Sponsorship	161,265		228,175	
Services	66,981		9,778	
Gift aid donations	31,675		47,841	
Miscellaneous income	600		2,040	
		260,521		290,995
Expenditure:				
Donations to NDE Uganda	188,833		151,157	
Dues and subscriptions	6,123		2,473	
Miscellaneous expenses	3,400		2,161	
Petty cash	200		800	
Professional fees	7,324		14,116	
Rent, rates and utilities	10,370		11,695	
Repairs and maintenance	466		874	
Stationery, postage and delivery	538		350	
Telephone	967		920	
Wages and salaries	47,354		35,998	
Travel and other expenses	532		5,107	
Accountancy fees	2,520		2,520	
		268,627		228,171
Net incoming/(outgoing) resources for the year		(8,106)		62,824