

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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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)