

**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**

<b>Registered Charity name</b>	Nations Discipleship Enterprise
<b>Charity Number</b>	1111488
<b>Executive Committee</b>	A Muwonge D Harman S Taylor
<b>Registered Office</b>	6 Broad Road Sale Cheshire M33 2AL
<b>Independent Examiner</b>	Mitchell Charlesworth (Audit) Limited Chartered Accountants 3 <sup>rd</sup> 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 27<sup>th</sup> 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**  
**3<sup>rd</sup> Floor**  
**44 Peter Street**  
**Manchester**  
**M2 5GP**

24/01/2025  
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# 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 £
<b>Income:</b>							
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
<b>Total income</b>		<b>83,218</b>	<b>174,287</b>	<b>257,505</b>	<b>39,117</b>	<b>143,633</b>	<b>182,750</b>
<b>Expenditure</b>							
Expenditure on charitable activities	6	90,376	88,362	178,738	80,186	178,071	258,257
<b>Total expenditure</b>		<b>90,376</b>	<b>88,362</b>	<b>178,738</b>	<b>80,186</b>	<b>178,071</b>	<b>258,257</b>
<b>Net income/(expenditure)</b>		<b>(7,158)</b>	<b>85,925</b>	<b>78,767</b>	<b>(41,069)</b>	<b>(34,438)</b>	<b>(75,507)</b>
<b>Net movement of funds in the year</b>		<b>(7,158)</b>	<b>85,925</b>	<b>78,767</b>	<b>(41,069)</b>	<b>(34,438)</b>	<b>(75,507)</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		(40,012)	3,880	(36,132)	1,057	38,318	39,375
Transfer between funds		-	-	-	-	-	-
<b>Total funds carried forward</b>		<b>(47,170)</b>	<b>89,805</b>	<b>42,635</b>	<b>(40,012)</b>	<b>3,880</b>	<b>(36,132)</b>

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

<b>10. Net income/(expenditure) for the year</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Independent Examiner fees - for independent examination	<b>2,705</b>	2,575
<b>11. Commitments under operating leases</b>		
At 31 March 2024, the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:		
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Land &amp; Buildings</b>		
Within one year	<b>9,644</b>	9,644
Two to five years	<b>24,111</b>	33,755
Greater than five years	-	-
	<b>33,755</b>	43,399
<b>12. Tangible fixed assets</b>		<b>Office Equipment</b>
		<b>£</b>
<b>Cost</b>		
At 1 April 2023		1,500
Additions		2,968
Disposals		-
<b>At 31 March 2024</b>		<b>4,468</b>
<b>Depreciation</b>		
At 1 April 2023		1,500
Charge for the year		124
Released on disposal		-
<b>At 31 March 2024</b>		<b>1,624</b>
<b>Net book value</b>		
<b>At 31 March 2024</b>		<b>2,844</b>
At 31 March 2023		-
<b>13. Debtors</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Prepayments	<b>1,608</b>	2,655
Other debtors	<b>815</b>	259
	<b>2,423</b>	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 £
<b>Restricted funds</b>					
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 £
<b>Unrestricted funds</b>					
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	
	£	£	£	£
<b>Income:</b>				
Sponsorship	163,256		136,924	
Services	78,772		21,642	
Gift aid donations	15,477		24,184	
		257,505		182,750
<b>Expenditure:</b>				
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
<b>Net outgoing resources for the year</b>		<b>78,767</b>		<b>(75,507)</b>