

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



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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
	<u>3</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 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
	<u>47,503</u>	<u>53,210</u>

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
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
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
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </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

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)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
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)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

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)