

THE FRIENDS OF NORTH KIGEZI DIOCESE

England & Wales · Charity number 1114602

Details

Other names FRIENDS OF NKD

Status Registered

Legal form Other

Registered 2006-06-08

Register [View on the Charity Commission register](#)

Contact

Address 93 Elmcroft Road
Ipswich
IP1 6ND

Phone 07772311133

Email rachel@fnkd.org.uk

Website fnkd.org.uk

Activities

Objects: . A. FOR THE PUBLIC BENEFIT TO PROMOTE THE EDUCATION (INCLUDING SOCIAL AND PHYSICAL TRAINING) OF CHILDREN AND YOUNG PEOPLE IN NORTH KIGEZI DIOCESE IN SUCH WAYS AS THE CHARITY TRUSTEES THINK FIT, INCLUDING BY: 1. AWARDING TO SUCH PERSONS SCHOLARSHIPS, MAINTENANCE ALLOWANCES OR GRANTS TENABLE AT ANY UNIVERSITY, COLLEGE OR INSTITUTION OF HIGHER OR FURTHER EDUCATION. 2. PROVIDING THEIR EDUCATION (INCLUDING THE STUDY OF MUSIC OR OTHER ARTS), TO UNDERTAKE TRAVEL IN FURTHERANCE OF THAT EDUCATION OR TO PREPARE FOR ENTRY TO ANY OCCUPATION, TRADE OR PROFESSION ON LEAVING ANY EDUCATIONAL ESTABLISHMENT. B. THE RELIEF OF FINANCIAL HARDSHIP AMONG PEOPLE, INCLUDING ABANDONED CHILDREN AND IMPOVERISHED FAMILIES, LIVING OR WORKING IN NORTH KIGEZI DIOCESE BY PROVIDING SUCH PERSONS WITH GOODS / SERVICES WHICH THEY COULD NOT OTHERWISE AFFORD THROUGH LACK OF MEANS AND BY MAKING GRANTS OF MONEY FOR PROVIDING OR PAYING FOR ITEMS, SERVICES OR FACILITIES C. TO PRESERVE AND PROTECT THE HEALTH OF PEOPLE LIVING IN NORTH KIGEZI DIOCESE BY PROVIDING AND ASSISTING IN THE PROVISION OF FACILITIES, SUPPORT SERVICES AND EQUIPMENT NOT NORMALLY PROVIDED BY THE STATUTORY AUTHORITIES. TO ADVANCE THE EDUCATION OF THE PUBLIC IN HEALTH CARE BY THE PROVISION OF INFORMATION, TRAINING AND LECTURES

Activities: Our mission is to reach out to Gods Children in South Western Uganda by supporting orphan,abandoned and needy children into the education system for those unable to help themselves and give them better rural facilities of accommodation,water and sanitation where there is identified needs.The upgrading of local school facilities is a part of our work together with a Children's Transition Centre

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Accommodation/housing, Religious Activities, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** NOT DEFINED, IN PRACTICE THE AREA KNOWN AS THE NORTH KEGEZI DIOCESE IN UGANDA
- Uganda

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£108,960	£115,570	-	-
2024-06-30	£98,877	£95,659	-	-
2023-06-30	£82,819	£102,668	-	-
2022-06-30	£77,572	£87,868	-	-
2021-06-30	£80,000	£60,000	-	-

Trustees

Name	Role	Appointed
RACHEL HARRIS	Chair	2010-07-03
Ian Robert Catterick		2018-05-06
MARTIN MUIR		2016-02-01
Margaret Beard		2023-02-25
Peter Beard		2023-02-25
REVD CANON KEN BERKIN		
Wendy Elizabeth Catterick		2018-05-06

THE FRIENDS OF NORTH KIGEZI DIOCESE

England & Wales - Charity number 1114602

Accounts

REGISTERED CHARITY NUMBER: 1114602

Report of the Trustees and
Financial Statements
for the Year Ended 30 June 2025
for
Friends of North Kigezi Diocese

Bennewith 2018 Limited
t/a A J Bennewith & Co
Upper Ground Floor
18 Farnham Road
Guildford
Surrey
GU1 4XA

Contents of the Financial Statements
for the Year Ended 30 June 2025

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Friends of North Kigezi Diocese

Report of the Trustees
for the Year Ended 30 June 2025

The trustees present their report with the financial statements of the charity for the year ended 30 June 2023. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and Activities

For the public benefit to promote the education (including social and physical training) of children and young people in North Kigezi Diocese in such ways as the charity Trustees think fit, including by;

1. Awarding to such persons scholarships or maintenance allowances tenable at any university, college or institution of higher education through sponsorships.
2. Providing their education (including the study of music or other arts), to undertake travel in furtherance of that education or to prepare for entry to any occupation, trade or profession on leaving any educational establishment.
3. The relief of financial hardship among people including abandoned children and impoverished families, living or working in North Kigezi Diocese by providing such persons with goods/services which they could not otherwise afford through lack of means and by making allowances of money for providing or paying for items, services or facilities.
4. To preserve and protect the health of people living in North Kigezi Diocese by providing and assisting in the provision of facilities, support services and equipment not normally provided by the statutory authorities. To advance the education of the public in health care by the provision of information, training and lectures.

Friends of North Kigezi Diocese

Report of the Trustees for the Year Ended 30 June 2025

OBJECTIVES AND ACTIVITIES

Significant activities and Public benefit

The charity operates in South Western Uganda and has a number of projects designed to achieve its aims and undertaken for the public benefit. A summary of these is;

CHILD EDUCATION SPONSORSHIP

There are currently three parts to this scheme, one sponsors the education of children at primary school age and another part sponsors the education of children of secondary school age. The third part sponsors the children at nursery school age.

UNIVERSITY, FURTHER EDUCATION AND VOCATIONAL.

The charity also sponsors a number of recipients on further education, vocational and university courses.

SPONSOR TO LIVE

Aimed at orphan children or those in deprived families. The charity provides these children with some of their basic needs such as a blanket and mattress, clothing, food, medicines, basic health care, and contributions to school fees etc.

HOUSING FOR ORPHANS

This is part of the charity's plan for improvement of a village providing accommodation for orphan children. Initially the charity was providing basic three bedroomed houses of traditional construction to house six children and a carer. However, the charity has now constructed a 50 place transitional care centre as a more practical solution to the problem of providing shelter for orphan children and children at risk and this has now been operating very successfully since its opening in July 2012. The charity's policy in partnership with the local probation service (responsible for social services) is to safely return these children to their community as soon as possible.

CLINIC

The charity compliments the work of the Rugarama Clinic with its own subsidiary village clinic at Bucence which serves the surrounding area and provides primary care to the children on its sponsorship schemes.

OTHER PROJECTS

The charity carries out numerous other projects some of which involve taking or shipping clothing, blankets, shoes etc to Uganda, the carrying out of teaching workshops and hygiene education for rural communities, and provision of fresh water tanks and toilet blocks for communities and local schools.

Social investments

The major investment of our charity is in the education of poor, orphan and abandoned children together with necessary support facilities in their rural and remote villages.

Grantmaking

It is not the policy of FNKD to make grants.

Volunteers

In the UK our volunteers are mainly focused on fundraising events and collecting and making items suitable for use for our children. In Uganda our volunteers are focused on assisting in the running of local events for our village children including centre days where children come together for prayer, dancing and singing and the sharing of porridge.

A considerable number of supporters of the charity have visited the charity's work in Uganda over the years since the charity was founded and on many occasions they have provided valuable voluntary work and subsequent financial support. The trustees wish to express their thanks and appreciation for this additional support.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The main achievements of our charity is the bringing of hope to a rural area of South Western Uganda where life expectancy is now running at approximately 52 years. This has been brought about by our investment in rural facilities such as latrines, water tanks, village homes and assistance with school fees. We are also running a tailoring and sewing course to help and support up to 10 local women annually. It has proved to be a most popular way of tackling both poverty and education and the charity has been nominated number one by the local sub county covering its area of operation. Our approach has been to attempt to bring affordable solutions to everyday issues and wherever possible grow self-help groups.

Across the wide range of support facilities pioneered and managed by our charity we have satisfied ourselves as trustees that we are happy with the overall performance of FNKD.

Fundraising activities

Fundraising is and always has been a challenging item for our charity. Our policy has always been to give good and meaningful feedback to our supporters and sponsors and this has led us in the main to satisfactorily achieve our fundraising goals.

Investment performance

As a charity we have no financial investments due in the main to the volatility of the exchange rate between the UK and Uganda.

FINANCIAL REVIEW

Financial position

Both during the year and at the financial reporting year end, the Charity retains a sound level of funds for our ongoing and future operations.

Principal funding sources

The principal sources of our funds are from individual people, social groups, churches, schools, and other thriving groups and organisations.

Reserves policy

For a charity that relies for its income from individual sponsors we are always aware that sponsors can cease their support without notice or cause. For this reason we have developed a reserve policy to take care of the school fees that will be hindered by such a loss. For without the provision of the timely payment of children's school fees our children are summarily sent home and access to education is denied. Our experience has shown that a reserve policy is fundamental to our success.

Each year we attempt to achieve a reserve policy approximating to our annual level of income.

Going concern

Both our trusteeship and financial position is in good order. Those involved with the charity are working very hard as volunteers and leave us with no current concerns for the future of our work for our charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity which is a registered charitable unincorporated organisation, is governed by a trust deed dated 29 July 2006 and amended by resolution dated 27 February 2021.

Recruitment and appointment of new trustees

All trustees are appointed when necessary and are given sufficient training on appointment.

Decision making

The charity is controlled by the trustees.

Friends of North Kigezi Diocese

**Report of the Trustees
for the Year Ended 30 June 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
1114602 (England and Wales)

Registered Charity number
1114602

Registered office
93 Elmcroft Road
Ipswich
Suffolk
IP1 6ND

Trustees
K Berkin
R Harris
I Catterick
W Catterick
M Muir
M Beard
P Beard

Independent Examiner
A J Bennewith & Co
Upper Ground Floor
18 Farnham Road
Guildford
Surrey
GU1 4XA

Approved by order of the board of trustees on 18/04/2026 and signed on its behalf by:

R. Harris
R Harris - Trustee

**Independent Examiner's Report to the Trustees of
Friends of North Kigezi Diocese**

Independent examiner's report to the trustees of Friends of North Kigezi Diocese ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

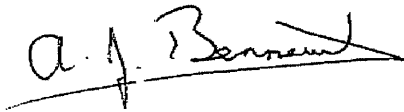
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



A J Bennewith

A J Bennewith & Co
Upper Ground Floor
18 Farnham Road
Guildford
Surrey
GU1 4XA

Date:18/04/2026.....

Friends of North Kigezi Diocese

Statement of Financial Activities
for the Year Ended 30 June 2025

	Notes	30.6.25 Unrestricted funds £	30.6.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		105,582	98,009
Other trading activities	2	3,256	712
Investment income	3	<u>122</u>	<u>156</u>
Total		<u>108,960</u>	<u>98,877</u>
EXPENDITURE ON			
Charitable activities			
Charitable		114,332	96,186
Other		<u>1,238</u>	<u>(527)</u>
Total		<u>115,570</u>	<u>95,659</u>
NET INCOME/(EXPENDITURE)		(6,610)	3,218
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>76,109</u>	<u>72,891</u>
TOTAL FUNDS CARRIED FORWARD		<u>69,499</u>	<u>76,109</u>

The notes form part of these financial statements

Friends of North Kigezi Diocese

Balance Sheet
30 June 2025

	Notes	30.6.25 Unrestricted funds £	30.6.24 Total funds £
CURRENT ASSETS			
Debtors	7	7,632	6,519
Cash at bank		<u>63,811</u>	<u>71,390</u>
		71,443	77,909
CREDITORS			
Amounts falling due within one year	8	(1,944)	(1,800)
		_____	_____
NET CURRENT ASSETS		<u>69,499</u>	<u>76,109</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		69,499	76,109
		_____	_____
NET ASSETS		<u>69,499</u>	<u>76,109</u>
FUNDS	9		
Unrestricted funds		<u>69,499</u>	<u>76,109</u>
TOTAL FUNDS		<u>69,499</u>	<u>76,109</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Friends of North Kigezi Diocese

Balance Sheet - continued
30 June 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 18/04/2026 and were signed on its behalf by:

R. Harris
R Harris - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 30 June 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

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

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	30.6.25	30.6.24
	£	£
Craft, honey, shop income	<u>3,256</u>	<u>712</u>

3. INVESTMENT INCOME

	30.6.25	30.6.24
	£	£
Deposit account interest	<u>122</u>	<u>156</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

Trustees' expenses

Three trustees have incurred charitable expenses in the year ended 30th June 2025. These expenses have been wholly for the purposes of their work with the charity. Such expenses in this period totalled £157 for equipment (2024 : £0), £6,015 for travel and accommodation (2024 : £6,928), £75 for gifts for staff in Uganda (2024 : £35) and £87 printing, stationery, admin and sundry (2024 : £18). The same three trustees contribute to a large proportion of their expenses through donations made to the charity.

Travel to Uganda is necessary to maintain a strong bond between those in charge of governance and the workforce and to deliver a more hands on approach to oversee operations in Uganda.

5. STAFF COSTS

Staff costs including Ugandan taxes for the year ending 30 June 2025 totalled £16,637 (2024 : £17,639). There were an average of 11 employees in 2025 (2024 : 12). All paid employees are based in Uganda and there is a mixture of full and part-time employees.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	98,009
Other trading activities	712
Investment income	<u>156</u>
Total	<u>98,877</u>
EXPENDITURE ON	
Charitable activities	
Charitable	96,186
Other	<u>(527)</u>
Total	<u>95,659</u>
NET INCOME	3,218

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

		Unrestricted funds £
RECONCILIATION OF FUNDS		
Total funds brought forward		72,891
		<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>76,109</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.25 £	30.6.24 £
Gift aid recoverable	<u>7,632</u>	<u>6,519</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.25 £	30.6.24 £
Accrued expenses	<u>1,944</u>	<u>1,800</u>

9. MOVEMENT IN FUNDS

	At 1.7.24 £	Net movement in funds £	At 30.6.25 £
Unrestricted funds			
General fund	14,212	(1,787)	12,425
DESIGNATED	<u>61,897</u>	<u>(4,823)</u>	<u>57,074</u>
	<u>76,109</u>	<u>(6,610)</u>	<u>69,499</u>
TOTAL FUNDS	<u>76,109</u>	<u>(6,610)</u>	<u>69,499</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	13,660	(15,447)	(1,787)
DESIGNATED	<u>95,300</u>	<u>(100,123)</u>	<u>(4,823)</u>
	<u>108,960</u>	<u>(115,570)</u>	<u>(6,610)</u>
TOTAL FUNDS	<u>108,960</u>	<u>(115,570)</u>	<u>(6,610)</u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	4,042	10,170	14,212
DESIGNATED	<u>68,849</u>	<u>(6,952)</u>	<u>61,897</u>
	<u>72,891</u>	<u>3,218</u>	<u>76,109</u>
TOTAL FUNDS	<u><u>72,891</u></u>	<u><u>3,218</u></u>	<u><u>76,109</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	98,877	(88,707)	10,170
DESIGNATED	<u>-</u>	<u>(6,952)</u>	<u>(6,952)</u>
	<u>98,877</u>	<u>(95,659)</u>	<u>3,218</u>
TOTAL FUNDS	<u><u>98,877</u></u>	<u><u>(95,659)</u></u>	<u><u>3,218</u></u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2025.

Friends of North Kigezi Diocese

Detailed Statement of Financial Activities
for the Year Ended 30 June 2025

	30.6.25 £	30.6.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	105,582	98,009
Other trading activities		
Craft, honey, shop income	3,256	712
Investment income		
Deposit account interest	<u>122</u>	<u>156</u>
Total incoming resources	108,960	98,877
EXPENDITURE		
Charitable activities		
Medical insurance- Uganda	202	789
Salaries & wages- Uganda	16,637	17,639
Vehicle costs - Uganda	1,892	1,791
Insurance	2,559	668
Sundry expenses	304	251
Building repairs & maintenance (Uganda)	17,253	6,025
Telephone & internet	1,343	1,304
Printing postage & stationery	23	104
I.T & website	1,733	869
Accountancy & bookkeeping	4,330	4,644
Travel	10,578	7,059
Equipment purchases	370	418
Professional fees	-	290
Missions in Uganda	<u>56,609</u>	<u>53,734</u>
	113,833	95,585
Other		
Currency exchange (gains)/losses	1,238	(527)
Support costs		
Finance		
Bank charges	499	601

This page does not form part of the statutory financial statements

Friends of North Kigezi Diocese

Detailed Statement of Financial Activities
for the Year Ended 30 June 2025

	30.6.25	30.6.24
	<u>£</u>	<u>£</u>
Total resources expended	<u>115,570</u>	<u>95,659</u>
Net (expenditure)/income	<u><u>(6,610)</u></u>	<u><u>3,218</u></u>

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THE FRIENDS OF NORTH KIGEZI DIOCESE

England & Wales - Charity number 1114602

Accounts

Report of the Trustees and
Financial Statements
for the Year Ended 30 June 2024
for
Friends of North Kigezi Diocese

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for the Year Ended 30 June 2024

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1. Awarding to such persons scholarships or maintenance allowances tenable at any university, college or institution of higher education through sponsorships.
2. Providing their education (including the study of music or other arts), to undertake travel in furtherance of that education or to prepare for entry to any occupation, trade or profession on leaving any educational establishment.
3. The relief of financial hardship among people including abandoned children and impoverished families, living or working in North Kigezi Diocese by providing such persons with goods/services which they could not otherwise afford through lack of means and by making allowances of money for providing or paying for items, services or facilities.
4. To preserve and protect the health of people living in North Kigezi Diocese by providing and assisting in the provision of facilities, support services and equipment not normally provided by the statutory authorities. To advance the education of the public in health care by the provision of information, training and lectures.

Report of the Trustees
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UNIVERSITY, FURTHER EDUCATION AND VOCATIONAL

The charity also sponsors a number of recipients on further education, vocational and university courses.

SPONSOR TO LIVE

Aimed at orphan children or those in deprived families. The charity provides these children with some of their basic needs such as a blanket and mattress, clothing, food, medicines, basic health care, and contributions to school fees etc.

HOUSING FOR ORPHANS

This is part of the charity's plan for improvement of a village providing accommodation for orphan children. Initially the charity was providing basic three bedroomed houses of traditional construction to house six children and a carer. However, the charity has now constructed a 50 place transitional care centre as a more practical solution to the problem of providing shelter for orphan children and children at risk and this has now been operating very successfully since its opening in July 2012. The charity's policy in partnership with the local probation service (responsible for social services) is to safely return these children to their community as soon as possible.

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Volunteers

In the UK our volunteers are mainly focused on fundraising events and collecting and making items suitable for use for our children. In Uganda our volunteers are focused on assisting in the running of local events for our village children including centre days where children come together for prayer, dancing and singing and the sharing of porridge.

A considerable number of supporters of the charity have visited the charity's work in Uganda over the years since the charity was founded and on many occasions they have provided valuable voluntary work and subsequent financial support. The trustees wish to express their thanks and appreciation for this additional support.

Report of the Trustees
for the Year Ended 30 June 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The main achievements of our charity is the bringing of hope to a rural area of South Western Uganda where life expectancy is now running at approximately 52 years. This has been brought about by our investment in rural facilities such as latrines, water tanks, village homes and assistance with school fees. It has proved to be a most popular way of tackling both poverty and education and the charity has been nominated number one by the local sub county covering its area of operation. Our approach has been to attempt to bring affordable solutions to everyday issues and wherever possible grow self-help groups.

Across the wide range of support facilities pioneered and managed by our charity we have satisfied ourselves as trustees that we are happy with the overall performance of FNKD.

Fundraising activities

Fundraising is and always has been a challenging item for our charity. Our policy has always been to give good and meaningful feedback to our supporters and sponsors and this has led us in the main to satisfactorily achieve our fundraising goals.

Investment performance

As a charity we have no financial investments due in the main to the volatility of the exchange rate between the UK and Uganda.

FINANCIAL REVIEW

Financial position

Both during the year and at the financial reporting year end, the Charity retains a sound level of funds for our ongoing and future operations.

Principal funding sources

The principal sources of our funds are from individual people, social groups, churches, schools, and other thriving groups and organisations.

Reserves policy

For a charity that relies for its income from individual sponsors we are always aware that sponsors can cease their support without notice or cause. For this reason we have developed a reserve policy to take care of the school fees that will be hindered by such a loss. For without the provision of the timely payment of children's school fees our children are summarily sent home and access to education is denied. Our experience has shown that a reserve policy is fundamental to our success.

Each year we attempt to achieve a reserve policy approximating to our annual level of income.

Going concern

Both our trusteeship and financial position is in good order. Those involved with the charity are working very hard as volunteers and leave us with no current concerns for the future of our work for our charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity which is a registered charitable unincorporated organisation, is governed by a trust deed dated 29 July 2006 and amended by resolution dated 27 February 2021.

Recruitment and appointment of new trustees

All trustees are appointed when necessary and are given sufficient training on appointment.

Decision making

The charity is controlled by the trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

1114602 (England and Wales)

Report of the Trustees
for the Year Ended 30 June 2024

Registered Charity number

1114602

Registered office

93 Elmcroft Road
Ipswich
Suffolk
IP1 6ND

Trustees

K Berkin
R Harris
I Catterick
W Catterick
M Muir
M Beard
P Beard

Independent Examiner

AJ Bennewith FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA
Upper Ground Floor
18 Farnham Road
Guildford
Surrey
GU1 4XA

Approved by order of the board of trustees on 08.04.2025 and signed on its behalf by:

R. Harris
R Harris – Trustee & Chair

**Independent Examiner's Report to the Trustees of
Friends of North Kigezi Diocese**

Independent examiner's report to the trustees of Friends of North Kigezi Diocese ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



A J Bennewith FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA

Upper Ground Floor
18 Farnham Road
Guildford
Surrey
GU1 4XA

Date: 08.04.2025

Friends of North Kigezi Diocese

Statement of Financial Activities
for the Year Ended 30 June 2024

		30.6.24	30.6.23
		Unrestricted	Total
		funds	funds
		£	£
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		98,009	82,524
Other trading activities	2	712	149
Investment income	3	156	124
Other income		-	22
Total		<u>98,877</u>	<u>82,819</u>
EXPENDITURE ON			
Charitable activities			
Charitable		96,186	102,668
Other		(527)	-
Total		<u>95,659</u>	<u>102,668</u>
NET INCOME/(EXPENDITURE)		3,218	(19,849)
RECONCILIATION OF FUNDS			
Total funds brought forward		72,891	92,740
TOTAL FUNDS CARRIED FORWARD		<u>76,109</u>	<u>72,891</u>

The notes form part of these financial statements

Balance Sheet
30 June 2024

	Notes	30.6.24 Unrestricted funds £	30.6.23 Total funds £
CURRENT ASSETS			
Debtors	7	6,519	3,917
Cash at bank		<u>71,390</u>	<u>70,654</u>
		77,909	74,571
CREDITORS			
Amounts falling due within one year	8	(1,800)	(1,680)
NET CURRENT ASSETS		<u>76,109</u>	<u>72,891</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		76,109	72,891
NET ASSETS		<u>76,109</u>	<u>72,891</u>
FUNDS			
Unrestricted funds	9	<u>76,109</u>	<u>72,891</u>
TOTAL FUNDS		<u>76,109</u>	<u>72,891</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2024.

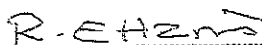
The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 08.04.2025 and were signed on its behalf by:


.....
R Harris – Trustee & Chair

..... notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 30 June 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

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

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	30.6.24	30.6.23
	£	£
Craft, honey, shop income	<u>712</u>	<u>149</u>

3. INVESTMENT INCOME

	30.6.24	30.6.23
	£	£
Deposit account interest	<u>156</u>	<u>124</u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2024 nor for the year ended 30 June 2023.

Trustees' expenses

Two trustees have incurred charitable expenses in the year ended 30th June 2024. These expenses have been wholly for the purposes of their work with the charity. Such expenses in this period totalled £6,928 for flights, travel and accommodation, £35 for gifts for staff in Uganda and £18 printing and stationery. The same two trustees contribute to some of the expenses through donations made to the charity.

Travel to Uganda is necessary to maintain a strong bond between those in charge of governance and the workforce and to oversee operations in Uganda.

5. STAFF COSTS

Staff costs including Ugandan taxes for the year ending 30 June 2024 totalled £17,639 (2023: £18,395). There were an average of 12 employees in 2024 and an average of 12 employees in 2023. All paid employees are based in Uganda and there is a mixture of full and part-time employees.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	82,524
Other trading activities	149
Investment income	124
Other income	<u>22</u>
Total	<u>82,819</u>
 EXPENDITURE ON	
Charitable activities	
Charitable	<u>102,668</u>
 NET INCOME/(EXPENDITURE)	 (19,849)
 RECONCILIATION OF FUNDS	
Total funds brought forward	 92,740
 TOTAL FUNDS CARRIED FORWARD	 <u><u>72,891</u></u>

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2024**

7.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	30.6.24	30.6.23
		£	£
	Gift aid recoverable	<u>6,519</u>	<u>3,917</u>
8.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	30.6.24	30.6.23
		£	£
	Accrued expenses	<u>1,800</u>	<u>1,680</u>
9.	MOVEMENT IN FUNDS		
		Net movement	At
	At 1.7.23	in funds	30.6.24
	£	£	£
	Unrestricted funds		
	General fund	4,042	10,170
	DESIGNATED	<u>68,849</u>	<u>61,897</u>
		<u>72,891</u>	<u>76,109</u>
	TOTAL FUNDS	<u>72,891</u>	<u>76,109</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
	Unrestricted funds		
	General fund	98,877	(88,707)
	DESIGNATED	<u>-</u>	<u>(6,952)</u>
		<u>98,877</u>	<u>(95,659)</u>
	TOTAL FUNDS	<u>98,877</u>	<u>(95,659)</u>

Comparatives for movement in funds

	At 1.7.22	Net movement	Transfers between	At
	£	in funds	funds	30.6.23
		£	£	£
	Unrestricted funds			
	General fund	11,884	(10,086)	4,042
	DESIGNATED	<u>80,856</u>	<u>(9,763)</u>	<u>68,849</u>
		<u>92,740</u>	<u>(19,849)</u>	<u>72,891</u>
	TOTAL FUNDS	<u>92,740</u>	<u>(19,849)</u>	<u>72,891</u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,457	(16,543)	(10,086)
DESIGNATED	<u>76,362</u>	<u>(86,125)</u>	<u>(9,763)</u>
	<u>82,819</u>	<u>(102,668)</u>	<u>(19,849)</u>
TOTAL FUNDS	<u>82,819</u>	<u>(102,668)</u>	<u>(19,849)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2024.

THE FRIENDS OF NORTH KIGEZI DIOCESE

England & Wales - Charity number 1114602

Accounts

REGISTERED CHARITY NUMBER: 1114602

Report of the Trustees and
Financial Statements
for the Year Ended 30 June 2023
for
The Friends of North Kigezi Diocese

Bennewith 2018 Limited
t/a A J Bennewith & Co
3 Wey Court
Mary Road
Guildford
Surrey
GU1 4QU

The Friends of North Kigezi Diocese

Contents of the Financial Statements
for the Year Ended 30 June 2023

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Independent Examiner's Report	5
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The Friends of North Kigezi Diocese

Report of the Trustees **for the Year Ended 30 June 2023**

The trustees present their report with the financial statements of the charity for the year ended 30 June 2023. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and Activities

For the public benefit to promote the education (including social and physical training) of children and young people in North Kigezi Diocese in such ways as the charity Trustees think fit, including by;

1. Awarding to such persons scholarships or maintenance allowances tenable at any university, college or institution of higher education through sponsorships.
2. Providing their education (including the study of music or other arts), to undertake travel in furtherance of that education or to prepare for entry to any occupation, trade or profession on leaving any educational establishment.
3. The relief of financial hardship among people including abandoned children and impoverished families, living or working in North Kigezi Diocese by providing such persons with goods/services which they could not otherwise afford through lack of means and by making allowances of money for providing or paying for items, services or facilities.
4. To preserve and protect the health of people living in North Kigezi Diocese by providing and assisting in the provision of facilities, support services and equipment not normally provided by the statutory authorities. To advance the education of the public in health care by the provision of information, training and lectures.

OBJECTIVES AND ACTIVITIES

Significant activities and Public benefit

The charity operates in South Western Uganda and has a number of projects designed to achieve its aims and undertaken for the public benefit. A summary of these is;

CHILD EDUCATION SPONSORSHIP

There are currently three parts to this scheme, one sponsors the education of children at primary school age and another part sponsors the education of children of secondary school age. The third part sponsors the children at nursery school age.

UNIVERSITY, FURTHER EDUCATION AND VOCATIONAL.

The charity also sponsors a number of recipients on further education, vocational and university courses.

SPONSOR TO LIVE

Aimed at orphan children or those in deprived families. The charity provides these children with some of their basic needs such as a blanket and mattress, clothing, food, medicines, basic health care, and contributions to school fees etc.

HOUSING FOR ORPHANS

This is part of the charity's plan for improvement of a village providing accommodation for orphan children. Initially the charity was providing basic three bedroomed houses of traditional construction to house six children and a carer. However, the charity has now constructed a 50 place transitional care centre as a more practical solution to the problem of providing shelter for orphan children and children at risk and this has now been operating very successfully since its opening in July 2012. The charity's policy in partnership with the local probation service (responsible for social services) is to safely return these children to their community as soon as possible.

The Friends of North Kigezi Diocese

Report of the Trustees for the Year Ended 30 June 2023

Significant activities and Public benefit (continued)....

CLINIC

The charity compliments the work of the Rugarama Clinic with its own subsidiary village clinic at Bucence which serves the surrounding area and provides primary care to the children on its sponsorship schemes.

OTHER PROJECTS

The charity carries out numerous other projects some of which involve taking or shipping clothing, blankets, shoes etc to Uganda, the carrying out of teaching workshops and hygiene education for rural communities, and provision of fresh water tanks and toilet blocks for communities and local schools.

Social investments

The major investment of our charity is in the education of poor, orphan and abandoned children together with necessary support facilities in their rural and remote villages.

Volunteers

In the UK our volunteers are mainly focused on fundraising events and collecting and making items suitable for use for our children. In Uganda our volunteers are focused on assisting in the running of local events for our village children including centre days where children come together for prayer, dancing and singing and the sharing of porridge.

A considerable number of supporters of the charity have visited the charity's work in Uganda over the years since the charity was founded and on many occasions they have provided valuable voluntary work and subsequent financial support. The trustees wish to express their thanks and appreciation for this additional support.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The main achievements of our charity is the bringing of hope to a rural area of South Western Uganda where life expectancy is now running at approximately 52 years. This has been brought about by our investment in rural facilities such as latrines, water tanks, village homes and assistance with school fees. It has proved to be a most popular way of tackling both poverty and education and the charity has been nominated number one by the local sub county covering its area of operation. Our approach has been to attempt to bring affordable solutions to everyday issues and wherever possible grow self-help groups.

Across the wide range of support facilities pioneered and managed by our charity we have satisfied ourselves as trustees that we are happy with the overall performance of FNKD.

Fundraising activities

Fundraising is and always has been a challenging item for our charity. Our policy has always been to give good and meaningful feedback to our supporters and sponsors and this has led us in the main to satisfactorily achieve our fundraising goals.

Investment performance

As a charity we have no financial investments due in the main to the volatility of the exchange rate between the UK and Uganda.

The Friends of North Kigezi Diocese

Report of the Trustees
for the Year Ended 30 June 2023

FINANCIAL REVIEW

Financial position

Both during the year and at the financial reporting year end, the Charity retains a sound level of funds for our ongoing and future operations.

Principal funding sources

The principal sources of our funds are from individual people, social groups, churches, schools, and other thriving groups and organisations.

Reserves policy

For a charity that relies for its income from individual sponsors we are always aware that sponsors can cease their support without notice or cause. For this reason we have developed a reserve policy to take care of the school fees that will be hindered by such a loss. For without the provision of the timely payment of children's school fees our children are summarily sent home and access to education is denied. Our experience has shown that a reserve policy is fundamental to our success.

Each year we attempt to achieve a reserve policy approximating to our annual level of income.

Going concern

Both our trusteeship and financial position is in good order. Those involved with the charity are working very hard as volunteers and leave us with no current concerns for the future of our work for our charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Friends of North Kigezi Diocese is a registered charitable unincorporated organisation, and is governed by a trust deed dated 29 July 2006 and amended by resolution dated 27 February 2021.

Recruitment and appointment of new trustees

All trustees are appointed when necessary and are given sufficient training on appointment.

Decision making

The charity is controlled by the trustees.

The Friends of North Kigezi Diocese

Report of the Trustees
for the Year Ended 30 June 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1114602

Registered office

93 Elmcroft Road

Ipswich

Suffolk

IP1 6ND

Trustees

K Berkin

R Harris (Chair)

I Catterick

W Catterick

M Muir

M Beard

P Beard

Report of the trustees approved by order of the board of trustees on 20/04/2024 and signed on its behalf
by:

R. Harris

R Harris – Trustee & Chair

**Independent Examiner's Report to the Trustees of
The Friends of North Kigezi Diocese**

Independent examiner's report to the trustees of The Friends of North Kigezi Diocese ('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 30 June 2023.

Responsibilities and basis of report

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

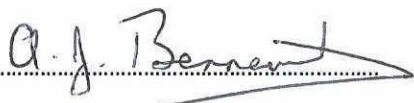
- . examine the accounts under section 145 of the Charities Act,
- . to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- . to state whether particular matters have come to my attention.

Independent examiner's statement

I have completed my examination. I confirm that no 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 Report) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



A J Bennewith FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA
Upper Ground Floor
18 Farnham Road
Guildford
Surrey
GU1 4XA

Date: 20 April 2024

The Friends of North Kigezi Diocese

Statement of Financial Activities
for the Year Ended 30 June 2023

		30.6.23 Unrestricted funds £	30.6.22 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		82,524	76,836
Other trading activities	2	149	296
Investment income	3	124	290
Other income		<u>22</u>	<u>150</u>
Total		<u>82,819</u>	<u>77,572</u>
EXPENDITURE ON			
Charitable activities			
Charitable		<u>102,668</u>	<u>87,868</u>
NET INCOME/(EXPENDITURE)		(19,849)	(10,296)
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>92,740</u>	<u>103,036</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>72,891</u></u>	<u><u>92,740</u></u>

The notes form part of these financial statements

The Friends of North Kigezi Diocese

Balance Sheet
30 June 2023

	Notes	30.6.23 Unrestricted funds £	30.6.22 Total funds £
CURRENT ASSETS			
Debtors	6	3,917	2,411
Cash at bank		<u>70,654</u>	<u>94,529</u>
		74,571	96,940
CREDITORS			
Amounts falling due within one year	7	(1,680)	(4,200)
		<u>72,891</u>	<u>92,740</u>
NET CURRENT ASSETS			
		<u>72,891</u>	<u>92,740</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>72,891</u>	<u>92,740</u>
NET ASSETS			
		<u>72,891</u>	<u>92,740</u>
FUNDS			
Unrestricted funds	8	<u>72,891</u>	<u>92,740</u>
TOTAL FUNDS		<u>72,891</u>	<u>92,740</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 20/04/2024 and were signed on its behalf by:

R. E Harris
R Harris – Trustee & Chair

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 30 June 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard for Smaller Entities (effective January 2015), the Charities Act 2011 and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. There are many distinct designated funds within the unrestricted funds. These designated funds are shown cumulatively in these financial statements. Where, in as far as practically possible, the amounts donated towards that fund are designated and expended for that purpose accordingly.

2. OTHER TRADING ACTIVITIES

	30.6.23	30.6.22
	£	£
Clinic income	82	178
Honey sales	<u>67</u>	<u>118</u>
	<u>149</u>	<u>296</u>

The Friends of North Kigezi Diocese

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

3. INVESTMENT INCOME

	30.6.23	30.6.22
	£	£
Bank account interest received	<u>124</u>	<u>290</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2023 nor for the year ended 30 June 2022.

Trustees' expenses

The trustees incur expenses that are wholly for the purposes of their dedicated work with the charity. Trustees expenses whilst in Uganda are met from a designated Volunteer fund, a fund that is contributed to by the trustees themselves. Therefore, the trustees are covering the majority of expenses themselves. The expenditure is for charitable purposes, such as travel, living expenses and subsistence whilst in Uganda. Since there are no UK based staff, the trustees are engaged in fundraising, liaising with staff in Uganda and record keeping, their administrative expenses are met from the General fund.

5. STAFF COSTS

Staff costs including Ugandan taxes for the year ending 30 June 2023 totalled £18,395 (2022: £16,420). There were an average of 12 employees in 2023: and an average of 12 employees in 2022. All paid employees are based in Uganda and there is a mixture of full and part-time employees.

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.23	30.6.22
	£	£
Gift aid recoverable	<u>3,917</u>	<u>2,413</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.23	30.6.22
	£	£
Accrued expenses- Accountancy and bookkeeping	<u>1,680</u>	<u>4,200</u>

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2023**

8. MOVEMENT IN FUNDS

	At 1.7.22 £	Net movement in funds £	Transfers between funds £	At 30.6.23 £
Unrestricted funds				
General fund	11,884	(10,086)	2,244	4,042
Designated funds	<u>80,856</u>	<u>(9,763)</u>	<u>(2,244)</u>	<u>68,849</u>
	<u>92,740</u>	<u>(19,849)</u>	<u>-</u>	<u>72,891</u>
TOTAL FUNDS	<u>92,740</u>	<u>(19,849)</u>	<u>-</u>	<u>72,891</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,457	(16,543)	(10,086)
Designated funds	<u>76,362</u>	<u>(86,125)</u>	<u>(9,763)</u>
	<u>82,819</u>	<u>(102,668)</u>	<u>(19,849)</u>
TOTAL FUNDS	<u>82,819</u>	<u>(102,668)</u>	<u>(19,849)</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2023, nor for the year ended 30 June 2022.

THE FRIENDS OF NORTH KIGEZI DIOCESE

England & Wales - Charity number 1114602

Accounts

REGISTERED CHARITY NUMBER: 1114602

Report of the Trustees and
Financial Statements
for the Year Ended 30 June 2022
for
The Friends of North Kigezi Diocese

Bennewith 2018 Limited
t/a A J Bennewith & Co
3 Wey Court
Mary Road
Guildford
Surrey
GU1 4QU

The Friends of North Kigezi Diocese

Contents of the Financial Statements
for the Year Ended 30 June 2022

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The Friends of North Kigezi Diocese

Report of the Trustees for the Year Ended 30 June 2022

The trustees present their report with the financial statements of the charity for the year ended 30 June 2022. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and Activities

For the public benefit to promote the education (including social and physical training) of children and young people in North Kigezi Diocese in such ways as the charity Trustees think fit, including by;

1. Awarding to such persons scholarships or maintenance allowances tenable at any university, college or institution of higher education through sponsorships.
2. Providing their education (including the study of music or other arts), to undertake travel in furtherance of that education or to prepare for entry to any occupation, trade or profession on leaving any educational establishment.
3. The relief of financial hardship among people including abandoned children and impoverished families, living or working in North Kigezi Diocese by providing such persons with goods/services which they could not otherwise afford through lack of means and by making allowances of money for providing or paying for items, services or facilities.
4. To preserve and protect the health of people living in North Kigezi Diocese by providing and assisting in the provision of facilities, support services and equipment not normally provided by the statutory authorities. To advance the education of the public in health care by the provision of information, training and lectures.

OBJECTIVES AND ACTIVITIES

Significant activities and Public benefit

The charity operates in South Western Uganda and has a number of projects designed to achieve its aims and undertaken for the public benefit. A summary of these is;

CHILD EDUCATION SPONSORSHIP

There are currently three parts to this scheme, one sponsors the education of children at primary school age and another part sponsors the education of children of secondary school age. The third part sponsors the children at nursery school age.

UNIVERSITY, FURTHER EDUCATION AND VOCATIONAL

The charity also sponsors a number of recipients on further education, vocational and university courses.

SPONSOR TO LIVE

Aimed at orphan children or those in deprived families. The charity provides these children with some of their basic needs such as a blanket and mattress, clothing, food, medicines, basic health care, and contributions to school fees etc.

HOUSING FOR ORPHANS

This is part of the charity's plan for improvement of a village providing accommodation for orphan children. Initially the charity was providing basic three bedroomed houses of traditional construction to house six children and a carer. However, the charity has now constructed a 50 place transitional care centre as a more practical solution to the problem of providing shelter for orphan children and children at risk and this has now been operating very successfully since its opening in July 2012. The charity's policy in partnership with the local probation service (responsible for social services) is to safely return these children to their community as soon as possible.

The Friends of North Kigezi Diocese

Report of the Trustees for the Year Ended 30 June 2022

Significant activities and Public benefit (continued)....

CLINIC

The charity compliments the work of the Rugarama Clinic with its own subsidiary village clinic at Bucence which serves the surrounding area and provides primary care to the children on its sponsorship schemes.

OTHER PROJECTS

The charity carries out numerous other projects some of which involve taking or shipping clothing, blankets, shoes etc to Uganda, the carrying out of teaching workshops and hygiene education for rural communities, and provision of fresh water tanks and toilet blocks for communities and local schools.

Social investments

The major investment of our charity is in the education of poor, orphan and abandoned children together with necessary support facilities in their rural and remote villages.

Volunteers

In the UK our volunteers are mainly focused on fundraising events and collecting and making items suitable for use for our children. In Uganda our volunteers are focused on assisting in the running of local events for our village children including centre days where children come together for prayer, dancing and singing and the sharing of porridge.

A considerable number of supporters of the charity have visited the charity's work in Uganda over the years since the charity was founded and on many occasions they have provided valuable voluntary work and subsequent financial support. The trustees wish to express their thanks and appreciation for this additional support.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The main achievements of our charity is the bringing of hope to a rural area of South Western Uganda where life expectancy is now running at approximately 52 years. This has been brought about by our investment in rural facilities such as latrines, water tanks, village homes and assistance with school fees. It has proved to be a most popular way of tackling both poverty and education and the charity has been nominated number one by the local sub county covering its area of operation. Our approach has been to attempt to bring affordable solutions to everyday issues and wherever possible grow self-help groups.

Across the wide range of support facilities pioneered and managed by our charity we have satisfied ourselves as trustees that we are happy with the overall performance of FNKD.

Fundraising activities

Fundraising is and always has been a challenging item for our charity. Our policy has always been to give good and meaningful feedback to our supporters and sponsors and this has led us in the main to satisfactorily achieve our fundraising goals.

Investment performance

As a charity we have no financial investments due in the main to the volatility of the exchange rate between the UK and Uganda.

Report of the Trustees
for the Year Ended 30 June 2022

FINANCIAL REVIEW

Financial position

Having taken into account the effects of the COVID Pandemic and the general increase in everyday costs we feel our charity has made good progress and given us a sound financial basis for our future operations.

Principal funding sources

The principal sources of our funds are from individual people, social groups, churches, schools, and other thriving groups and organisations.

Reserves policy

For a charity that relies for its income from individual sponsors we are always aware that sponsors can cease their support without notice or cause. For this reason we have developed a reserve policy to take care of the school fees that will be hindered by such a loss. For without the provision of the timely payment of children's school fees our children are summarily sent home and access to education is denied. Our experience has shown that a reserve policy is fundamental to our success.

Each year we attempt to achieve a reserve policy approximating to our annual level of income.

Going concern

Both our trusteeship and financial position is in good order. Those involved with the charity are working very hard as volunteers and leave us with no current concerns for the future of our work for our charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Friends of North Kigezi Diocese is a registered charitable unincorporated organisation, and is governed by a trust deed dated 29 July 2006 and amended by resolution dated 27 February 2021.

Recruitment and appointment of new trustees

All trustees are appointed when necessary and are given sufficient training on appointment.

Decision making

The charity is controlled by the trustees.

The Friends of North Kigezi Diocese

Report of the Trustees
for the Year Ended 30 June 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1114602

Registered office

Teal Lodge

Peene

Newington

Folkstone

Kent

CT18 8BD

Trustees

K Berkin

R Harris (Chair)

I Catterick

W Catterick

M Muir

M Beard

P Beard

Reports of the trustees approved by order of the board of trustees on16/03/2023..... and signed on its behalf by:

Reverend Canon Kenneth Berkin

Revd Kenneth Berkin - Trustee

**Independent Examiner's Report to the Trustees of
The Friends of North Kigezi Diocese**

Independent examiner's report to the trustees of The Friends of North Kigezi Diocese ('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 30 June 2022.

Responsibilities and basis of report

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an Independent examination is needed.

It is my responsibility to:

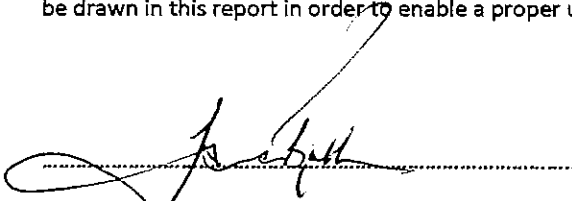
- . examine the accounts under section 145 of the Charities Act,
- . to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- . to state whether particular matters have come to my attention.

Independent examiner's statement

I have completed my examination. I confirm that no 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 Report) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



John Albert Batten
Linchfields
Newington Road
Folkestone
Kent
CT18 8FG

Date: 16.3.22

The Friends of North Kigezi Diocese

Statement of Financial Activities
for the Year Ended 30 June 2022

		30.6.22	as re-stated 30.6.21
	Notes	Total funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		76,836	81,387
Other trading activities	2	296	215
Investment income	3	290	162
Other income		150	1,739
Total		<u>77,572</u>	<u>83,503</u>
 EXPENDITURE ON			
Charitable activities			
Charitable activities		<u>87,868</u>	<u>60,718</u>
 NET INCOME/(EXPENDITURE)			
Transfers between funds		(10,296)	22,785
		<u>-</u>	<u>-</u>
Net movement in funds		(10,296)	22,783
 RECONCILIATION OF FUNDS			
Total funds brought forward		103,036	80,253
		<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD		<u>92,740</u>	<u>103,036</u>

The notes form part of these financial statements

The Friends of North Kigezi Diocese

Balance Sheet
30 June 2022

		30.6.22	as re-stated 30.6.21
	Notes	Total funds £	Total funds £
CURRENT ASSETS			
Debtors	6	2,411	24,524
Bank deposits		<u>94,529</u>	<u>78,512</u>
		96,940	103,036
CREDITORS			
Accrued expenses	7	(4,200)	-
		<u>92,740</u>	<u>103,036</u>
NET CURRENT ASSETS		<u>92,740</u>	<u>103,036</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>92,740</u>	<u>103,036</u>
NET ASSETS		<u>92,740</u>	<u>103,036</u>
FUNDS	9		
Unrestricted funds		<u>92,740</u>	<u>103,036</u>
TOTAL FUNDS		<u>92,740</u>	<u>103,036</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
and were signed on its behalf by:

16/03/2023

Reverend Cema Kenzo G. Berkin
.....
Rev Kenneth Berkin- Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 30 June 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard for Smaller Entities (effective January 2015), the Charities Act 2011 and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. There are many distinct designated funds within the unrestricted funds. Where, in as far as practically possible, the amounts donated towards that fund are designated and expended for that purpose accordingly. A breakdown of these funds can be seen in Note 9 of these financial statements.

Some old and obsolete designated funds were closed and any residual monies transferred accordingly in this reporting period.

2. OTHER TRADING ACTIVITIES

	30.6.22	30.6.21
	£	£
Shop income	-	143
Clinic income	178	72
Honey sales	118	-
	<u>296</u>	<u>215</u>

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2022**

3. INVESTMENT INCOME

	30.6.22	30.6.21
	£	£
Bank account interest received	<u>290</u>	<u>162</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2022 nor for the year ended 30 June 2021.

Trustees' expenses

The trustees incur expenses that are wholly for the purposes of their dedicated work with the charity. Trustees expenses whilst in Uganda are met from a Volunteer fund, a designated fund that is contributed to by the trustees themselves. Therefore, the trustees are covering the majority of expenses themselves. The expenditure is for charitable purposes, such as travel, living expenses and subsistence whilst in Uganda. Since there are no UK based staff, the trustees are engaged in fundraising, liaising with staff in Uganda and record keeping, their administrative expenses are met from the General fund.

5. STAFF COSTS

Staff costs including Ugandan taxes for the year ending 30 June 2022 totalled £16,420 (2021: £14,756) . There were an average of 12 employees in 2022: and an average of 10 employees in 2021. All paid employees are based in Uganda and there is a mixture of full and part-time employees.

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.22	30.6.21
	£	£
Gift aid recoverable	<u>2,411</u>	<u>24,524</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.22	30.6.21
	£	£
Accrued expenses- Accountancy and bookkeeping	<u>4,200</u>	<u>-</u>

8. PREVIOUS YEAR ADJUSTMENT

An adjustment to the reserves was necessary in respect of the gift aid recoverable debtor being overstated in previous years. Gift aid when actually banked was not previously being credited to the gift aid recoverable. This has been reversed to an accurate position in these financial statements. The effect on net reserves was a £56,514 decrease to the brought forward position of total reserves £103,036 in this set of financial statements (reserves of £159,550 was previously stated).

THE FRIENDS OF NORTH KIGEZI DIOCESE

England & Wales - Charity number 1114602

Accounts



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	Day 1st	Month July	Year 2020		Day 30th	Month June	Yea 2021

Section A Reference and administration details

Charity name FRIENDS OF NORTH KIGEZI DIOCESE

Other names charity is known by FNKD

Registered charity number (if any) 1114602

Charity's principal address TEAL LODGE
 NEWINGTON ROAD, PEENE,
 KENT
Postcode CT18 8BD

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	KENNETH BERKIN			
2	RACHEL HARRIS	CHAIR OF TRUSTEES SPONSORSHIP COORDINATOR		
3	PAUL BAINBRIDGE			
4	MARTIN MUIR			
5	WENDY CATTERICK			
6	IAN CATTERICK			
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				

18			
19			
20			

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document <small>(eg. trust deed, constitution)</small>	CONSTITUTION
How the charity is constituted <small>(eg. trust, association, company)</small>	
Trustee selection methods <small>(eg. appointed by, elected by)</small>	ELECTED BY TRUSTEES

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Section C

Objectives and activities

Summary of the objects of the charity set out in its governing document

For the public benefit to promote the education (including social and physical training) of children and young people in North Kigezi Diocese in such ways as the charity trustees think fit, including by:

- 1. Awarding to such persons scholarships, maintenance allowances or grants tenable at any university, college or institution of higher education.*
- 2. Providing their education (including the study of music or other arts), to undertake travel in furtherance of that education or to prepare for entry to any occupation, trade or profession on leaving any educational establishment.*

B. The relief of financial hardship among people including abandoned children and impoverished families, living or working in North Kigezi diocese by providing such persons with goods/services which they could not otherwise afford through lack of means and by making grants of money for providing or paying for items, services or facilities.

C. To preserve and protect the health of people living in North Kigezi Diocese by providing and assisting in the provision of facilities, support services and equipment not normally provided by the statutory authorities. To advance the education of the public in health care by the provision of information, training and lectures.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The Charity operates in South Western Uganda and has a number of projects designed to achieve its aims and undertaken for the public benefit. A summary of these is;-

CHILD EDUCATION SPONSORSHIP

There are currently three parts to this scheme, one sponsors the education of children at primary school age and the another part sponsors the education of children at secondary school age. The third part sponsors children at nursery school age.

UNIVERSITY, FURTHER EDUCATION & VOCATIONAL

The charity also sponsors a number of recipients on further education, vocational and university courses.

SPONSORED TO LIVE

Aimed at orphan children or those in deprived families. The charity provides these children with some of their basic needs such as a blanket and mattress, clothing, food, medicines, basic health care and contributions to school fees etc.

HOUSING FOR ORPHANS

This is part of the charity's plan for improvement of a village, providing accommodation for orphan children. Initially the charity was providing basic 3 bedroom houses of traditional construction to house 6 children and a carer. However the charity has now constructed a 50 place transitional care centre as a more practical solution to the problem of providing shelter for orphan children and children at risk and this has now been operating very successfully since its opening in July 2012. The charities policy in partnership with the local probation service (responsible for social services) is to safely return these children to their community as soon as possible.

CLINIC

The charity compliments the work of The Rugarama Clinic with its own subsidiary village clinic at Bucence which serves the surrounding area and provides primary care to the children on its sponsorship schemes.

OTHER PROJECTS

The charity carries out numerous other projects some of which involve taking or shipping clothing, blankets, shoes, mobile phones etc to Uganda, the carrying out of teaching workshops and hygiene education for rural communities, and provision of fresh water tanks and toilet blocks for communities and local schools..

Additional details of objectives and activities (Optional information)

A considerable number of supporters of the charity have visited the charities work in Uganda over the years since the charity was founded and on many occasions they have provided valuable voluntary work and subsequent financial support. The Trustees wish to express their thanks and appreciation for this additional support.

You **may choose** to include further statements, where relevant, about:

- policy on grant making;
- policy programme related investment;
- contribution made by volunteers.

Section D

achievements and performance

Summary of the main achievements of the charity during the year

During the year the charity received substantial financial support from its various individual and organisational supporters which resulted in annual receipts. This years' income has again enabled the charity to maintain its permanent staff of 12 people in Uganda and continue its core projects.

To negate the effects that the pandemic could have on our work we developed new ways of reaching our sponsors and supporters and raising funds. By being flexible we were able to continue with our work and commitment to our programmes in Uganda. Regular sponsors have continued to support the charity without COVID 19 affecting this stream of income and the charity would particularly like to express its thanks to our regular sponsors and supporters for this continued critical support.

Education sponsorship :-

The pandemic closed all our places of education and because the children were sent home a great burden was placed on the families to provide sufficient food for them all (these families were already living in poverty). We provided additional food and soap to help them through this. When lockdown started to ease but schools were still closed children were advised to home educate themselves. FNKD devised its own home tutoring programme at the Children's Centre. We employed four local teachers of different levels and transported children to the centre from their remote mountain homes. It was 100% attendance and they were relieved by this support offered and thankful to their sponsors.

University

Universities were offering on-line training modules so FNKD provided laptops and internet access so that sponsored students were included in this means of learning.

Assistance on basic needs:-

The charity continued to provide basic needs of food, clothing, medicines and ointments and shelter to many in the village and 83 other children are currently receiving help and sponsorship from the charity. The charity's number of Social Field Workers amounts to three, enabling all of the children to be regularly visited, although this was restricted during times of lockdown.

As a result of a general pandemic lockdown in the later half of this report period plans were put in place to distribute more food, soap, hand sanitisers and hand free water dispensers to the families of sponsored children.

Support from Individuals

The charity continues to get exceptional support from its many committed sponsors which has enabled the charity to continue to give very valuable support to around a total of 140 children in need.

Support from Organisations and Clubs

The charity is currently being actively supported by five UK churches, one UK school and one UK academy, three ladies craft groups & social groups and several small UK and international support groups some as far distant as Australia.

Children's Centre

The charity completed the initial building of its new Children's Centre in Bucence Village and the official opening took place in July 2012. The centre which has been built on land generously donated to the charity by Bucence village was financed entirely by the charity through donations raised from its very generous sponsors and supporters. It is designed to house up to 50 children and is intended to be a refuge centre for children who are homeless and at risk until such time as they can be safely returned to their communities.

The charity was fortunate to find an excellent manageress for the centre which currently house 25 children and has a permanent staff of 8. The Centre Manager is currently upgrading her qualifications to obtain a degree in Social Work and Administration to compliment her to degree in teaching as this was a requirement for her role by the Ministry of Gender through the probationary service. To date 13 children have been safely returned to the community.

In March 2014, having raised a large part of the required funding, work started on constructing a new building for the centre. This has now been completed with its own water supply tank and provides offices, staff accommodation and storage facilities and accommodation for some of the older boys. A further part of the building is ear marked to become a vocational work shop to provide training to some of the older children. At the time of this report Uganda is still in the process of lockdown due to the Corona Virus Pandemic and the staff have voluntarily remained in the centre during this period of lockdown in order to care for the children.

Section E

Financial review

Brief statement of the charity's policy on reserves

The charity currently seeks to maintain reserves at not less than 10% of annual receipts in any given year.

Details of any funds materially in deficit

None

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The continued excellent support from our regular sponsors from our regular sponsors together with several generous donations from individuals and organisations has enabled the charity to successfully achieve all of its core projects despite a difficult operating year due to the global pandemic

Section F

Other optional information

The charity works in Uganda with funds raised in the UK and internationally. The trustees have a very 'hands on' approach to the charity's work with the trustees personally project managing all areas of the charity's involvement in Uganda.

This approach necessitates several visits to Uganda by trustees and volunteers each year but has been instrumental in ensuring the integrity and smooth running of the charity. As a result all of the current trustees have visited Uganda on several occasions and are therefore fully conversant and knowledgeable with regard to the work and organisation of the charity.

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

**Position (eg Secretary, Chair,
etc)**

--	--

Date

--

Charity no. 1114602

THE FRIENDS OF NORTH KIGEZI DIOCESE

Printed: 10/04/2022

Date range from 01/07/2020 to 30/06/2021

All fund codes consolidated

	<u>Date range turnover</u>	<u>Turnover year to date</u>
Voluntary Receipts		
Gifts and donations	70,921	70,921
Re-donated expenses	0	0
Bequests and legacies	0	0
Gift aid tax received	9,782	9,782
Core funding grants	0	0
Membership subscriptions	0	0
	-----	-----
	80,703	80,703
Receipts from Fundraising Activities		
Fundraising income	0	0
Transfer of money bank to bank	0	0
Sponsorship	0	0
Staff loan repayment	0	0
Shop income	143	143
Medical sales	72	72
Craft sales	0	0
Honey sales	0	0
	-----	-----
	215	215
Receipts from Charitable Activities		
Haulage contract	0	0
Grants for goods/services	0	0
Purchase discounts received	0	0
	-----	-----
	0	0
Receipts from Investments		
Interest	162	162
Rent income	0	0
	-----	-----
	162	162
Other Receipts		
Sale of unwanted equipment	1,739	1,739
Re-banked withdrawal	680	680
	-----	-----
	2,419	2,419
Voluntary Income Costs		
Donor administration	0	0
	-----	-----
	0	0
Fundraising Costs		

Charity no. 1114602

THE FRIENDS OF NORTH KIGEZI DIOCESE

Printed: 10/04/2022

Date range from 01/07/2020 to 30/06/2021

All fund codes consolidated

	<u>Date range turnover</u>	<u>Turnover year to date</u>
Goods for resale	0	0
Direct event costs	0	0
Transfer of money bank to bank	0	0
Fundraising costs	0	0
Sales discounts given	0	0
	-----	-----
	0	0
 Charitable Activities Costs		
Gifts/grants to individuals	16,138	16,138
Gifts/grants to institutions	13,858	13,858
School fees	314	314
Pre grant costs	0	0
Salaries and wages	14,668	14,668
PAYE NI	0	0
Pension contributions	0	0
Private medical insurance	306	306
Other payroll costs	88	88
Vehicle costs	520	520
Travel costs	0	0
Subsistence costs	0	0
Volunteer expenses	858	858
Heat & Light	0	0
Rent	0	0
Rates	0	0
Premises insurance	659	659
Caretaking	6	6
Building repairs & services	5,067	5,067
Telephone/fax/email	1,084	1,084
Printing/photocopying	85	85
Postage	4	4
Stationery	0	0
Website	90	90
Materials costs	6,675	6,675
Equipment purchases	0	0
Equipment repairs	0	0
Unidentified expenditure	0	0
	-----	-----
	(60,420)	(60,420)
 Governance Costs		
Trustees expenses	6	6
Audit	0	0
Bank charges	236	236
Interest paid	0	0
Professional fees	46	46
Trustees meeting expenses	0	0
	-----	-----
	(288)	(288)

Charity no. 1114602

THE FRIENDS OF NORTH KIGEZI DIOCESE

Printed: 10/04/2022

Date range from 01/07/2020 to 30/06/2021

All fund codes consolidated

	<u>Date range turnover</u>	<u>Turnover year to date</u>
Other Costs		
Money to Uganda	0	0
Banana box shipping costs	0	0
Gain/loss on assets	0	0
	-----	-----
	0	0
Transfers		
Transfers between funds	0	0
	-----	-----
	0	0
	-----	-----
TOTAL SURPLUS/DEFICIT	22,791	22,791



[Redacted area]

Report to the trustees/
members of **FRIENDS OF NORTH KIGEZI DIOCE**

On accounts for the year ended **30.6.2021** Charity no (if any) **1114602**

Set out on pages **1 - 3**

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended .

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 Trust's accounts carried out under section 145 of the 2011 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

~~[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.~~

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect

- ~~• the accounting records were not kept in accordance with section 130 of the Charities Act, or~~
- ~~• the accounts did not accord with the accounting records; or~~
- ~~• the accounts did 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.

* Please delete the words in the brackets if they do not apply.

Signed: _____ Date: **14.4.22**

Name: **JOHN A. BATTEN**

Relevant professional qualification(s) or body (if any): **MARS**

Address: **LINCHFIELD NEWINGTON RD
PERNE FOLKESTONE
CT13 5EG**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

	<p>Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).</p>
<p>Give here brief details of any items that the examiner wishes to disclose.</p>	