

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

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

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 10

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 on20/04/2024..... 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:

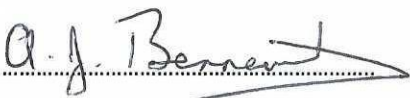
- . examine the accounts under section 145 of the Charities Act,
- . to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- . to state whether particular matters have come to my attention.

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 Bennet with 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>
CREDITORS		74,571	96,940
Amounts falling due within one year	7	(1,680)	(4,200)
NET CURRENT ASSETS		<u>72,891</u>	<u>92,740</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		72,891	92,740
NET ASSETS		<u>72,891</u>	<u>92,740</u>
FUNDS	8		
Unrestricted funds		<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>

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.