

CHARITY REGISTRATION NUMBER 1118312

Upendo UK

Trustees' Report and Financial Statements

31 December 2020

Upendo UK

Financial Statements

Year ended 31 December 2020

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Upendo UK

Trustees and Advisers

The Trustees

Margaret Jane MacKinnon
Rev Barbara Flood-Page
Dr Joanna Jenkins
Lucy Harper

Registered Office

Brakemill Cottage
off Stakenbridge Lane
Hagley
Worcestershire
DY8 2XY

Bankers

The Co-operative Bank
CENTRAL COMMERCIAL BRANCH
P O Box 250
Skelmerdale
WN8 6WT

Upendo UK

Independent Examiner's Report

Year ended 31 December 2020

The trustees present their report and the financial statements of the charity for the year ended 31 December 2020.

Principal activities

The principal activity of the charity is to support local community projects in Kilifi, Kenya.

Review of activities and future development

During the year the charity has endeavoured to support a range of activities performed by the Upendo Orphan Support Project in Kenya. The primary focus has been to support the feeding programme of 40 orphans, providing grants for children's schooling and health education activities in Kilifi.

The charity plans to continue to support future Upendo Orphan Support Projects.

Financial results

The charity has a deficit for this financial year of £77.05. (2019: £5,177) which will be adjusted in the reserves.

Statement of trustees' responsibilities

The trustees are responsible for ensuring the trustees' report and the financial statements are prepared for each financial year, in accordance with applicable law and regulations, and with UK accounting standards. The charity's financial statements are required to give a true and fair view of the state of affairs of the charity at the end of the year and of the net surplus on activities for the year then ended. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies, as described on page 6, and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity to enable them to ensure that the financial statements comply with relevant law and regulations. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the trustees

Rev Barbara Flood-Page
Chair of Trustees

 25/10/2021

Upendo UK

Independent Examiner's Report

Year ended 31 December 2020

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 43(2) of the Charities Act 1993 (the 1993 Act) but we will undertake an independent examination for this financial year.

Upendo UK

Income Statement

Year ended 31 December 2020

	2020 £	2019 £
Voluntary income		
Donations	24,610	30,437
Gift aid	<u>6,000</u>	<u>4,000</u>
	30,610	34,437
Investment income	<u>0</u>	<u>0</u>
Total income	30,610	34,437
Fundraising	0	0
Charitable activities	30,579	29,125
Governance	<u>108</u>	<u>135</u>
Total expenditure	30,687	29,260
Net surplus/(deficit)	<u><u>-77</u></u>	<u><u>5,177</u></u>


Upendo UK

Balance Sheet

31 December 2020

	Note	2020 £	2019 £
Current assets			
Debtors		6,000	4,000
Cash at bank and in hand		36,435	42,512
Creditors: amounts falling due within one year		-	-
Net current assets		42,435	46,512
Less current liabilities		0	0
Net assets		42,435	46,512
Funds			
Unrestricted reserves – current year		-	3,177
Unrestricted reserves – brought forward		42,435	43,335
Restricted reserves		-	-
		42,435	46,512

The financial statements on pages 4 to 6 were approved by the Trustees on 2nd April 2021 and are signed on its behalf by:

 Lucy Beales Harper
Treasurer

26/10/21 .

Upendo UK

Notes to the Financial Statements

Year ended 31 December 2020

1. Principal accounting policies

The financial statements have been prepared on the going concern basis, under the historical cost convention and in accordance with the Companies Act 1985 and with applicable accounting standards.

The accounting policies which have been consistently applied throughout the year are set out below:

Fund Accounting

All funds raised by Upendo UK are used in furtherance of its charitable objectives.

Restricted funds are raised on the basis of an agreement or understanding with the donors that their use will be restricted to certain specific projects or activities. These restricted funds are accounted for separately.

Funds that are spent at the discretion of Upendo UK's trustees for use on any of the charity's general charitable purposes are considered to be **unrestricted**. With the consent of the relevant donors, tax recovered through Gift Aid is generally treated as unrestricted.

Foreign currencies

Transactions in foreign currencies are recorded using the rate of exchange ruling at the date of transaction.

Voluntary income

Donations and gift aid are recognised in the financial statements when Upendo UK believes it is entitled to them, the income is judged virtually certain of receipt and the amount can be reliably quantified.

Expenditure

All expenditure is accounted for on an accrual basis.

Fundraising activities are the costs of generating donations and the transactional costs incurred.

Charitable activities comprise grants for feeding programmes, educational scholarships and health education programmes.

Governance costs are the costs associated with the governance arrangements of the charity. The costs included in this category relate to organisational administration and compliance.

3. Trustees' emoluments

The trustees received no remuneration or other payment for their services. (2020: £nil).

4. Employee information

The charity had no employees during the year (2020: £nil).

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4. Employee information

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Independent examiner's report to the trustees of Upendo UK trust

I report to the trustees on my examination of the accounts of Upendo UK (the Trust) for the year ended 31st December 2020.

Responsibilities and basis of report

As the charity trustees of the Trust 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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.

Signed: 

Name: SIÂN HOWARTH

Relevant professional qualification or membership of professional bodies (if any):

Address: 52 HARBOURNE ROAD, OLBURY, WEST MIDLANDS B68 9JB

Date: 25.10.21