

**CHARITY REGISTRATION NUMBER 1118312**

**Upendo UK**

**Trustees' Report and Financial Statements**

**31 December 2021**

# Upendo UK

## Financial Statements

Year ended 31 December 2021

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# **Upendo UK**

## **Trustees and Advisers**

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### **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 2021

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The trustees present their report and the financial statements of the charity for the year ended 31 December 2021.

### 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 profit for this financial year of £10,422.28. (2020: deficit of £77.05) which will be adjusted in the reserves.

### Statement of trustees' responsibilities

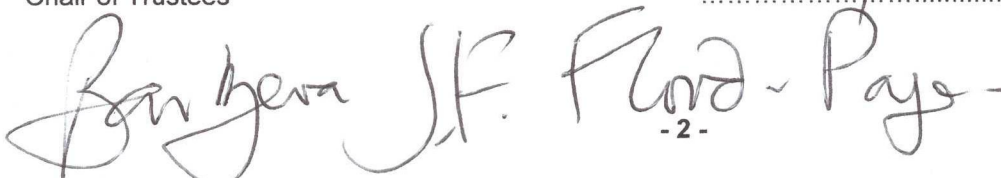
The trustees are responsible for ensuring the trustees' report and the financial statements are prepared for each financial year, in accordance with applicable law and regulations, and with UK accounting standards. The charity's financial statements are required to give a true and fair view of the state 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

21 / 10 / 2022  
  
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# **Upendo UK**

## **Independent Examiner's Report**

**Year ended 31 December 2021**

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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 2021

|                              | 2021<br>£            | 2020<br>£         |
|------------------------------|----------------------|-------------------|
| <b>Voluntary income</b>      |                      |                   |
| Donations                    | 24,054               | 24,610            |
| Gift aid                     | <u>2,455</u>         | <u>6,000</u>      |
|                              | 26,509               | 30,610            |
| Investment income            | <u>0</u>             | <u>0</u>          |
| <b>Total income</b>          | 26,509               | 30,610            |
| Fundraising                  | 0                    | 0                 |
| Charitable activities        | 15,979               | 30,579            |
| Governance                   | <u>108</u>           | <u>108</u>        |
| <b>Total expenditure</b>     | 16,087               | 29,260            |
| <b>Net surplus/(deficit)</b> | <u><u>10,422</u></u> | <u><u>-77</u></u> |


# Upendo UK


## Balance Sheet

31 December 2021

|   | Note | 2021<br>£ | 2020<br>£ |
|---|------|-----------|-----------|
| <b>Current assets</b>                                 |      |           |           |
| Debtors   |      | 13,391.   | 6,000     |
| Cash at bank and in hand                              |      | 44,402    | 36,435    |
| <b>Creditors: amounts falling due within one year</b> |      | -         | -         |
| <b>Net current assets</b>                             |      | 57,793    | 42,435    |
| <b>Less current liabilities</b>                       |      | 0         | 0         |
| <b>Net assets</b>                                     |      | 57,793    | 42,435    |
| <b>Funds</b>  |      |           |           |
| Unrestricted reserves – current year                  |      | 15,358    | -         |
| Unrestricted reserves – brought forward               |      | 42,435    | 42,435    |
| Restricted reserves                                   |      | -         | -         |
|   |      | 57,793    | 42,435    |

The financial statements on pages 4 to 6 were approved by the Trustees on 13<sup>th</sup> March 2022 and are signed on its behalf by:

 ..... Lucy Beales Harper 25/10/22  
Treasurer

 BARBARA FLOOD-PAGE  
Chair.



# Upendo UK

## Notes to the Financial Statements

Year ended 31 December 2021

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### 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. (2021: £nil).

### 4. Employee information

The charity had no employees during the year (2021: £nil).



**CHARITY REGISTRATION NUMBER 1118312**

**Upendo UK**

**Trustees' Report and Financial Statements**

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# Upendo UK

## Financial Statements

Year ended 31 December 2021

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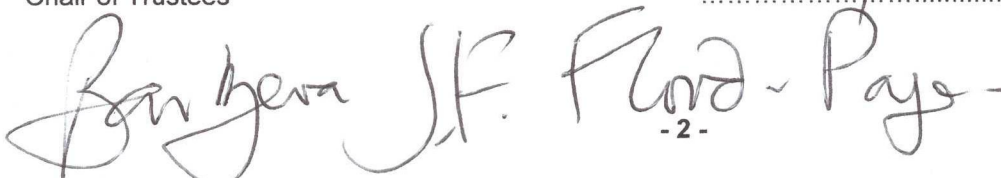
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Rev Barbara Flood-Page  
Chair of Trustees

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# Upendo UK


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### 3. Trustees' emoluments

The trustees received no remuneration or other payment for their services. (2021: £nil).

### 4. Employee information

The charity had no employees during the year (2021: £nil).

## 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 2021.

### 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:

Mark Chettham

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

Address: 19 CAMDEN STREET ROAD, HAGLEY, STOURBRIDGE, WEST MIDLANDS

Date:

26/10/22

BY 012