

**REGISTERED COMPANY NUMBER: 05964854 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1119314**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2023  
FOR  
AUGHTON AINSWORTH INTERNATIONAL  
FOUNDATION**

**AUGHTON AINSWORTH INTERNATIONAL  
FOUNDATION**

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FOR THE YEAR ENDED 31 OCTOBER 2023**

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# **AUGHTON AINSWORTH INTERNATIONAL FOUNDATION**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 OCTOBER 2023**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 October 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 1 January 2019).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives**

- (a) To advance the Christian faith for the benefit of the public in accordance with the Gospel of Jesus Christ;
- (b) The relief of financial hardship, either generally or individually of people living throughout the world through the provision of grants, goods or services;
- (c) The relief of sickness and the preservation of health either generally or individually of people living throughout the world;
- (d) To advance the education of members of the public living throughout the world;
- (e) The provision of accommodation, or assistance in such provision, for the homeless, orphans and widows in such places as may seem appropriate from time to time; and
- (f) The fulfilling of such other purposes as may from time to time be recognised by English law as being charitable and which the charity shall from time to time determine.

#### **Activities**

The charity has leased a piece of land in Kampala, Uganda and built an orphanage which is occupied by Blessed Hill Children's Centre.

#### **Public benefit**

The charity trustees have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission on public benefit. Our main activities and who we try to help are described above. All our charitable activities focus on our objectives and are undertaken to further our charitable purposes for public benefit.

### **ACHIEVEMENT AND PERFORMANCE**

Issues of integrity were raised with the operator of Blessed Hill during the year. The Charity has ceased further funding whilst these are resolved and has instructed lawyers in Uganda to advise and to take appropriate action.

### **FINANCIAL REVIEW**

#### **Financial position**

The Charity has historically been funded by donations from Aughton Ainsworth Limited. The Charity had made steps to reduce its reliance on Aughton Ainsworth Limited and now has a wider base of financial support. Further funding from Aughton Ainsworth ceased following its administration in 2023.

#### **Reserves policy**

The charity's activities to date have predominantly comprised the (on-going) construction of an orphanage in Uganda and the provision of funds to a NGO in Uganda to support the day to day operation of the orphanage. The charity has ceased further funding whilst the legal issues are resolved.

As a consequence, at this stage in the charity's development and activities the trustees do not consider that reserves are required to be held. The unrestricted reserves of £383,782 (2022 - £312,654) on the balance sheet include £258,112 (2022 - £263,302) net book value of building costs incurred in constructing the orphanage and, as the orphanage building is required to deliver the NGO's activities supported by the charity, the trustees do not consider them to be available funds.

**AUGHTON AINSWORTH INTERNATIONAL  
FOUNDATION**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 OCTOBER 2023**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

New trustees are recruited and appointed in line with the governing documents of the charity.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

05964854 (England and Wales)

**Registered Charity number**

1119314

**Registered office**

2 Merchants Quay  
Salford Quays  
Manchester  
M50 3XR

**Trustees**

A Williamson  
Mrs L M Williamson  
E A Docker  
P D Harrison

**Company Secretary**

A Williamson

**Independent Examiner**

Andrew Copping ICAEW  
Harold Sharp Limited, Chartered Accountants  
5 Brooklands Place  
Brooklands Road  
Sale  
Cheshire  
M33 3SD

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 25 July 2024 and signed on its behalf by:

*A Williamson*

[A Williamson \(Jul 25, 2024 15:58 GMT+1\)](#).....

A Williamson - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
AUGHTON AINSWORTH INTERNATIONAL  
FOUNDATION**

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**Independent examiner's report to the trustees of Aughton Ainsworth International Foundation ('the Company')**  
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 October 2023.

**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 draw your attention to the Tangible Fixed Asset accounting policy on page 7 which explains the issue with the long leasehold property. The trustees are of the opinion that no impairment of the property is required.

**Signature:** Andrew Copping  
Andrew Copping (Jul 25, 2024 16:32 GMT+1)

Andrew Copping  
ICAEW  
Harold Sharp Limited  
Chartered Accountants  
5 Brooklands Place  
Brooklands Road  
Sale  
Cheshire  
M33 3SD

Date: ..25th July 2024.....

**AUGHTON AINSWORTH INTERNATIONAL  
FOUNDATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 OCTOBER 2023**

	Notes	2023 Restricted funds £	2023 Unrestricted funds £	2023 Total funds £	2022 Total (unrestricted) funds £
<b>INCOME FROM</b>					
Donations and legacies		155	87,620	87,775	116,112
Interest		—	<u>612</u>	<u>612</u>	<u>9</u>
Total		155	88,232	88,387	116,121
<b>EXPENDITURE ON CHARITABLE ACTIVITIES</b>					
Donations paid		-	4,879	4,879	39,041
Other charitable expenses		—	<u>12,225</u>	<u>12,225</u>	<u>25,671</u>
Total		-	17,104	17,104	64,712
<b>NET INCOME</b>		155	71,128	71,283	51,409
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		-	312,654	312,654	261,245
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>155</u>	<u>383,782</u>	<u>383,937</u>	<u>312,654</u>

The notes form part of these financial statements

**AUGHTON AINSWORTH INTERNATIONAL  
FOUNDATION**

**BALANCE SHEET  
31 OCTOBER 2023**

		2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	5	258,112	263,302
<b>CURRENT ASSETS</b>			
Debtors	6	-	-
Cash in hand		<u>128,025</u>	<u>51,352</u>
		128,025	51,352
<b>CREDITORS</b>			
Amounts falling due within one year	7	(2,200)	(2,000)
		<u>125,825</u>	<u>49,352</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			
		<u>383,937</u>	<u>312,654</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>383,937</u>	<u>312,654</u>
<b>NET ASSETS</b>			
		<u>383,937</u>	<u>312,654</u>
<b>FUNDS</b>	8		
Unrestricted funds		383,782	312,654
Restricted fund		155	-
<b>TOTAL FUNDS</b>		<u>383,937</u>	<u>312,654</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2023 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

**AUGHTON AINSWORTH INTERNATIONAL  
FOUNDATION**

**BALANCE SHEET - continued  
31 OCTOBER 2023**

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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 25 July 2024 and were signed on its behalf by:

A Williamson  
A Williamson (Jul 25, 2024 15:58 GMT+1)

A..Williamson -..Trustee.....



NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2023

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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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold buildings            -    2% on cost

The long leasehold buildings balance sheet figure of £258,112 (2022 - £263,302) relates to the net book value of costs incurred in constructing the orphanage in Uganda. The charity leased a piece of land in Kampala, Uganda and built an orphanage which is occupied by Blessed Hill Children's Centre. The lease in relation to this property is current subject to ongoing legal action in Uganda. The Charity considers that the issue will be resolved in favour of the Charity and as such it is not considered that this impacts the value of the asset. No impairment to the carrying value has therefore been recognised in these financial statements.

**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.

**Going concern**

Based on their consideration of the funding model and activities of the charity, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence and pay its liabilities as they fall due for the foreseeable future. The period which they have considered in their assessment is at least 12 months from the date of approval of these financial statements. They thus continue to adopt the going concern basis of accounting in preparing the annual financial statements.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 OCTOBER 2023**

**2. NET INCOME**

Net income is stated after charging:

	2023	2022
	£	£
Depreciation - owned assets	<u>5,190</u>	<u>5,189</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

The trustees are considered to be key management personnel. There were no trustees' remuneration or other benefits for the year ended 31 October 2023 nor for the year ended 31 October 2022.

**Trustees' expenses**

	2023	2022
	£	£
Trustees' expenses	<u>-</u>	<u>5,130</u>

The expenses incurred in 2022 by 2 trustees were in relation to travelling expenses to Uganda.

**4. INDEPENDENT EXAMINERS FEES**

During the year, the charity incurred independent examiners fees of £2,200 (2022 : £2,000).

**5. TANGIBLE FIXED ASSETS**

	Long leasehold £
<b>COST</b>	
At 1 November 2022	284,731
Additions	<u>-</u>
At 31 October 2023	<u>284,731</u>
<b>DEPRECIATION</b>	
At 1 November 2022	21,429
Charge for year	<u>5,190</u>
At 31 October 2022	<u>26,619</u>
<b>NET BOOK VALUE</b>	
At 31 October 2023	<u>258,112</u>
At 31 October 2022	<u>263,302</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2023

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	-	-

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accrued expenses	2,200	2,000

8. MOVEMENT IN FUNDS

	At 1/11/22 £	Net movement in funds £	At 31/10/23 £
<b>Unrestricted funds</b>			
General fund	312,654	71,128	383,782
<b>Restricted fund</b> – Bricks for Blessed Hill	-	155	155
<b>TOTAL FUNDS</b>	<u>312,654</u>	<u>71,283</u>	<u>383,937</u>

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

	Income £	Expenditure £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	88,232	(17,104)	71,128
<b>Restricted fund</b> – Bricks for Blessed Hill	155	-	155
<b>TOTAL FUNDS</b>	<u>88,387</u>	<u>(17,104)</u>	<u>71,283</u>

Comparatives for movement in funds

	At 1/11/21 £	Net movement in funds £	At 31/10/22 £
<b>Unrestricted funds</b>			
General fund	261,245	51,409	312,654
<b>TOTAL FUNDS</b>	<u>261,245</u>	<u>51,409</u>	<u>312,654</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2023

8. MOVEMENT IN FUNDS - continued

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

	Income £	Expenditure £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	116,121	(64,712)	51,409
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>116,121</u>	<u>(64,712)</u>	<u>51,409</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/11/21 £	Net movement in funds £	At 31/10/23 £
<b>Unrestricted funds</b>			
General fund	261,245	122,537	383,782
<b>Restricted fund – Bricks for Blessed Hill</b>	-	155	155
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>261,245</u>	<u>122,692</u>	<u>383,937</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Income £	Expenditure £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	204,353	(81,816)	122,537
<b>Restricted fund – Bricks for Blessed Hill</b>	155	-	155
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>204,508</u>	<u>(81,816)</u>	<u>122,692</u>

9. RELATED PARTY DISCLOSURES

During the year the charity received donations totalling £66 (2022 - £12,500) from a company controlled by one of the trustees. In addition, an aggregate of £1,645 (2022 - £4,610) was donated without conditions by related parties being trustees and relatives of those trustees.











# AAIF Accounts - 2023 - For signing

Final Audit Report

2024-07-25

Created:	2024-07-25
By:	Harold Sharp (sign@haroldsharp.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAHem8WrMzo9yERh9VkuGf0aTXX_4s4SDg

## "AAIF Accounts - 2023 - For signing" History

-  Document created by Harold Sharp (sign@haroldsharp.co.uk)  
2024-07-25 - 1:26:57 PM GMT- IP address: 13.87.89.234
-  Document emailed to andywilliamson@aughtonainsworth.com for signature  
2024-07-25 - 1:28:32 PM GMT
-  Email viewed by andywilliamson@aughtonainsworth.com  
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-  Signer andywilliamson@aughtonainsworth.com entered name at signing as A Williamson  
2024-07-25 - 2:58:33 PM GMT- IP address: 185.61.88.234
-  Document e-signed by A Williamson (andywilliamson@aughtonainsworth.com)  
Signature Date: 2024-07-25 - 2:58:35 PM GMT - Time Source: server- IP address: 185.61.88.234
-  Document emailed to ac@haroldsharp.co.uk for signature  
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-  Signer ac@haroldsharp.co.uk entered name at signing as Andrew Copping  
2024-07-25 - 3:32:24 PM GMT- IP address: 13.87.89.234
-  Document e-signed by Andrew Copping (ac@haroldsharp.co.uk)  
Signature Date: 2024-07-25 - 3:32:26 PM GMT - Time Source: server- IP address: 13.87.89.234
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2024-07-25 - 3:32:26 PM GMT



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