AMIGOS WORLDWIDE

England & Wales · Charity number 1119450

Details

Status	Registered
Legal form	Charitable company
Company number	06122350
Registered	2007-06-01
Register	View on the Charity Commission register

Contact

Address	3 Boutport Street Mermaid Walk Barnstaple Devon EX31 1RH
Phone	01271377664
Email	info@amigos.org.uk
Website	www.amigos.org.uk

Activities

Objects: (A) TO ADVANCE EDUCATION AND VOCATIONAL TRAINING IN SUCH PARTS OF UGANDA, SUB-SAHARAN AFRICA AND THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT INCLUDING BUT NOT BY WAY OF LIMITATION THROUGH THE PROVISION OF CHILD SPONSORSHIP, EDUCATIONAL FACILITIES AND MATERIALS, THE EQUIPMENT AND BUILDING OF SCHOOLS AND VOCATIONAL TRAINING CENTRES;(B) TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF UGANDA, SUB-SAHARAN AFRICA AND THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT;(C) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE TO THE ARTICLES HERETO IN UGANDA, SUB-SAHARAN AFRICA AND IN SUCH OTHER PARTS OF THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

Activities: Amigos works in Uganda to bring sustainability, dignity and hope to disadvantaged people. At Kira Farm Development Centre 40 vulnerable young Ugandans receive training. We run a child-led family sponsorship programme enabling 380 children to go to school. We work in rural communities providing clean water and training in conservation farming, WaSH, appropriate technolgies and conflict resolution.

Downloaded from opencharities.uk/ew/1119450

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Religious Activities, Economic/community Development/employment
- **Who:** Children/young People, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** OVERSEAS
- Uganda
- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£399,796	£641,483	-	-
2023-12-31	£582,419	£454,239	£1,066,253	3
2022-12-31	£907,494	£356,553	£938,073	3
2021-12-31	£416,401	£327,998	-	-
2020-12-31	£367,723	£383,003	-	-

Trustees

Name	Role	Appointed
Sian Campbell-Colquhoun	Chair	2016-05-13
Christopher Hession		2024-11-30
Matthew Roland George Fox		2022-06-15

Downloaded from opencharities.uk/ew/1119450

AMIGOS WORLDWIDE

England & Wales - Charity number 1119450

Accounts

Company registration number: 06122350

Charity registration number: 1119450

Amigos Worldwide

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2024

WESTCOTTS

CHARTERED ACCOUNTANTS
& BUSINESS ADVISERS

Amigos Worldwide

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 15
Independent Examiner's Report	16
Statement of Financial Activities	17
Balance Sheet	18
Notes to the Financial Statements	19 to 33

Amigos Worldwide

Reference and Administrative Details

Company Registration Number	06122350
Charity Registration Number	1119450
Trustees:	Mrs S Campbell-Colquhoun Mr M Fox Mr A Thomson (resigned 1 January 2025) Ms L Apio Mr C Hession (appointed 30 November 2024)
	The charity is incorporated in England and Wales.
Registered Office	3 Boutport Street Mermaid Walk Barnstaple Devon EX31 1RH
Independent Examiner	Catherine Williams FCA DChA Westcotts (SW) LLP 47 Boutport Street Barnstaple Devon EX31 1SQ

Amigos Worldwide

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2024.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company, limited by guarantee, incorporated on 21st February 2007, and registered as a charity in the UK on 1st June 2007. The company was established under a memorandum of association (as amended by special resolution on 15th December 2008) which established the objectives and powers of the charitable company and is governed under its articles of association.

Recruitment and appointment of trustees

The directors of the company are also charity trustees for the purposes of charity law. The trustees are keen to invite new trustees, who share in the vision of the charity, to bring diversity and expertise to the current board.

Induction and training of trustees

New trustees have a six-month induction period during which they are assigned a trustee mentor who can provide advice and guidance. Trustees receive an induction pack containing key information and will initially spend time with the management team in order to gain a further understanding of Amigos' work and strategic priorities.

Management team

Tim Monger acts as Chief Executive for Amigos Worldwide and oversees the day-to-day management of the charity.

Employee involvement

Amigos is committed to keeping UK overheads low to ensure that maximum funds can be ploughed into projects in Uganda through our partner, Amigos Worldwide Uganda. As a result, we have an intentionally lean employee base in the UK. Including our CEO, we currently employ three part-time staff members (1.6 FTE) who look after accounts, our family sponsorship programmes, communications and fundraising in the UK office.

OBJECTIVES AND ACTIVITIES

Public benefit

The trustees have complied with section 17(5) of the Charities Act 2011 in regard to the public benefit requirement.

Objectives and activities

Our vision: For people and communities across Uganda and beyond to be whole and thriving.

Our mission: Together with our local partner, we create lasting solutions to poverty and hunger in Uganda.

Amigos Worldwide

Trustees' Report

What we do: Amigos works to relieve poverty and improve lives in rural communities in Uganda. We believe that long-term, sustainable development can only be achieved when the issues that cause poverty are addressed with an integrated approach. Alongside our local partner, Amigos Worldwide Uganda, we seek to increase access to food, water, health, income and education.

Why we do it: As a charity our overarching aim is to bring sustainability, dignity, justice and hope to disadvantaged people; many of whom have been affected by war, poverty, famine and HIV. Amigos firmly believes in helping people to help themselves and we are led by the communities we seek to partner with.

How we maximise impact: As soon as participants are able, they pass on the resources and skills they have received to others. This principle of sharing knowledge and resources helps builds flourishing communities and enables us to work cost effectively.

Purposes and aims

Amigos' objectives, as set out in the company's memorandum of association, are to;

a) Advance education and vocational training in such parts of Uganda, sub-Saharan Africa and the world as the trustees may from time to time think fit including but not by way of limitation through the provision of child sponsorship, educational facilities and materials, the equipment and building of schools and vocational training centres.

b) Relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods, and services of any kind, including the provision of counselling and support in such parts of Uganda, sub-Saharan Africa and the world as the trustees may from time to time think fit.

c) Advance the Christian faith in accordance with the statement of beliefs appearing in the schedule to the articles hereto in Uganda, sub-Saharan Africa and in such other parts of the world as the trustees may from time to time see fit.

Our impact this year

In 2024 Amigos, in partnership with Amigos Worldwide Uganda, impacted over 11,312 lives through education, vocational training, rural conservation and agricultural training projects. This figure was significantly lower than in previous years because 2024 was a 'reset' year as explained in the Chief Executive's Review below.

We continued to outwork our highly successful sustainable community development programme with second and third year participant communities. We trained 700 farmers to significantly increase crop yields and enhance livelihoods, improving the lives of 4,200 people in their respective households. Even though excessive heat affected the crops, 100 of families now have enough to eat compared to 0% at baseline. 86% of third year families saw an increase in crop yield of 2, 2.5 or 3+ times, which enables them through selling their surplus harvest to develop other businesses for improving their livelihoods. 83% of second year participants have seen significant increases of profitability in their farming and all have now been able to save weekly. Participants now see the opportunities farming offers them and are confident of taking bold steps they, as subsistence farmers, previously would have never imagined. One group, for example, have utilised savings to purchase an irrigation system, allowing them to expand their agricultural capacity and not simply be reliant on erratic rains. They said, "*It will help the group cultivate various crops on a larger scale, boost household incomes, and strengthen food security. The system also aligns with our goal to adopt more climate-smart farming practices. This is just the beginning; we see this as an opportunity to inspire other farming groups and communities. Our vision is to not only meet our needs but also to become a reliable source of fresh produce within the district. With determination and collaboration, we are confident and very optimistic to make this happen*."



One community group in their demonstration farm

This programme utilises a holistic approach, including conflict resolution training to foster a community spirit and growth mindset training so participants can make the best use of surplus harvest sales for developing businesses for the good of the family. Consequently, domestic violence has dropped from 95% to 9% and the number of women involved in decision making in the home has risen from 24% to 94%. Couples see that being united brings prosperity as well as peace to home. One couple reflected that their shared participation in the farming group has been a tremendous asset, as they both gain valuable training and skills, which they implement together, strengthening their bond as a couple and as a family. The husband has even facilitated his wife's dream of beginning a tailoring business. Through a concerted effort, we successfully improved adoption rates of using energy saving stoves from 23% in 2023 to 75% in 2024. These stoves offer health and environmental benefits as well as increase available time for other income-generating activities.

50 vulnerable and marginalised young people completed their training to acquire lifechanging skills at our innovative residential hub, Kira Farm Development Centre. They arrived in January 2024 to learn conservation farming, building, carpentry, beekeeping, IT skills, electrical wiring, hairdressing and tailoring skills as well as conflict resolution and business and life skills. These trainees have now returned to their communities to implement their training and become community transformers. A good number of the 2023 cohort have set up a business and begun employing others in 2024. Typically, they train others in carpentry, building and tailoring as well as in conservation farming. Some of the former trainees from Masindi are involved in leading the beekeeping and conserving wildlife project there. One young woman, for example, had trained 29 young girls in tailoring with many of these going on to set up their businesses. The results of the Directorate of Industrial Training's assessment of the 2023 cohort in building, carpentry and tailoring arrived in 2024 and all students achieved at least a grade B, with many achieving B+ or A. Kira Farm also hosted members of Kanaama Interactive Community Support, an NGO working in Western Uganda, in order help them with capacity building by learning better farming techniques.



Kira trainees demonstrating tailoring skills to the Mother's Union officials

Our family sponsorship programme with 457 children and caregivers achieved excellent results so that the most vulnerable can move to fully providing for themselves. An assessment was carried out among families completing the programme, which found the following:

• 100% of families are now able to send all their children to school (baseline 26%)
• 97% of children missed 2 days or less of school in the last month (baseline 69% of households had suffered from waterborne sicknesses in the previous 7 days)
• 100% of children moved up a school year at the last opportunity (baseline 83% of parents previously rated their children's school performance as poor)
• 86% of caregivers have used what they have learned to help at least two others outside the programme, which demonstrates the ripple effect Amigos seeks.



Sponsored children joyfully leaving home for school

We supported a community-initiated project to address problems associated with elephants exiting Murchison Falls National Park and destroying people's crops and livelihoods. The project utilises the hostility between bees and elephants. A fence of 100 beehives hung on a wire was installed to protect the community and the elephants. 25 community members were trained in beekeeping and the first season when elephants tend to exit park passed without an elephant attack although they were spotting within a few hundred metres of the fence. This project also has spin-offs – increasing crop yields through better pollination and increasing incomes through honey sales.



A section of the beehive fence

Finally, we carried out an evaluation of our 2023 Menstrual Hygiene Management (MHM) initiative to see its impact in 2024 among communities in Gulu, Lira and Masindi. We found that 95% of girls/young women were now using the reusable pads, 86% found the pads helpful or very helpful with their MHM, 80% of schoolgirls were now only missing 0-2 days of school a month due to periods and 88% felt more comfortable discussing menstruation with family members. A schoolteacher in Masindi explained, *"Previously, girls had desperately resorted to the use of tissue paper, hard paper and clothes during their menstrual period, which was not only unhygienic but also created discomfort, preventing them from focusing on classes or coming to school. With the new era of re-usable sanitary pads, the girls are more comfortable and not worried about materials to use during those days."*

Amigos Worldwide

Trustees' Report

Chief Executive's Review

Committed to Ongoing Community Transformation

We are delighted that 2024 has been a successful year for Amigos and we are grateful that donors and supporters have continued to be generous and supportive despite the cost-of-living crisis.

We secured significant grants from trusts and foundations to support our sustainable community development work in northern and eastern Uganda. School and other trips from the UK to Uganda took place, which contributed to our income. All these income streams, together with individual and corporate giving, enabled us to meet our target of income. We also enjoyed an excellent Christmas Appeal, raising almost £40,000 to support the work.

At Amigos, we strive for continual improvement even when programmes are successful so as to serve the local communities better. We carried out a major assessment with participant communities of all our programmes. As a result, in 2024 we moved from a 3-year to a 4-year programme to enable local communities to be better able to drive their own development with their own priorities. To this end, the new year 1 is a year of relationship and partnership building, training in locally led development, and helping communities to determine a priority of challenges and opportunities to focus on the years that follow. One year 1 participant commented, *"The training has been an eye-opener for me and our community. We always knew what we needed but didn't always know how to bring everyone together and make a plan that worked. I now see that our community has the strength and ability to solve our problems. The training has given us the tools to take charge, listen to each other, and work together to create sustainable solutions. I feel confident that with these skills, we can make real progress that lasts for future generations.*" This necessitated our pausing our more pre-arranged normal year 1 pf practical training in 2024, including the drilling of boreholes. While this meant that in 2024, we did not help as many people as in previous years, we believe this is for long term greater effectiveness.

We also continued working directly with 20 second and third year communities in the 3 year programme, which will finish in 2025. We worked through local pastors and community leaders as extension workers, deepening the coordination between our three main programmes – sustainable community development, family sponsorship and Kira Farm. These communities are experiencing excellent holistic change (see above) and it is encouraging to see them use their new sense of food security as a springboard for their own initiated projects (e.g. piggeries and irrigated farming).

We partnered with the University of Bristol, Faculty of Social Sciences and Law, to carry out research in how to measure the social cohesion, resilience and optimism of our rural communities affected by factors such the trauma of war and climate change. Although such things are obviously more difficult to measure, they lie at the heart of Amigos' vision of ongoing community transformation and belief that real transformation comes from the inside out. We conducted a survey of four communities in 2024, which was analysed by an MSc student on the Society, Politics and Climate Change Course at Bristol. We are pleased that she came up with a raft of ways to assess how communities are really doing. The plan will be to conduct the same survey in 2025 and 2026 to see how the programmes have influenced the social cohesion, resilience and optimism of these communities.

The class of 2024 Kira Farm trainees graduated in November 2024. It is good to see the electrical wiring and beekeeping courses introduced in the previous year have become established and widely chosen by the students. The agricultural training has encouraged students to try growing a variety of nutritious crops such as onions, carrots, sweet potatoes, climbing beans and peas, which they will be able to train others to grow in their home communities. The focus on heads, hearts and hands helps the students integrate the various parts of the training and prepares them to be rejuvenated, compassionate and servant-hearted young leaders who will make a difference on their return.



Kira trainees learning about their inherent self-worth and what that can achieve

Amigos Worldwide Uganda partnered with Trees for the Future in a reforestation programme in Kaliro which has continued to flourish with 300 farmers trained in agroforestry techniques and planting 1,082,639 trees. Calliandra, Grevilia, Sesbania, Leucaena, Mvule, Neem, fruit and other tree species now cover many acres of previously bare land. In 2024, we rolled out the tree planting programme to Gulu and Masindi districts, training a further 270 farmers who in their first year planted a variety of trees – a total of 326,486 trees.



Members of a tree planting group

Finally, this year we concluded our preparation for officially beginning in South Sudan in 2025. Bordering Uganda, the country has been deeply affected by war and economically is one of the poorest countries in the world. The United Nations said that almost 60% of the population were facing crisis-level hunger in 2024. Nine million required humanitarian assistance, half of whom were children, and 70% lacked basic healthcare services. Amigos is committed to working where the need is greatest. We had tested the waters in 2022 and 2023 through training delivered to church and community leaders in Torit, Eastern Equatoria State. The training encouraged participants to reflect on, “What do I have? What can I do differently to help rebuild my fragile country? How can I be an example to others?” Amigos’ newly appointed South Sudan Coordinator led a team to visit some of the participants to discover what they had done with the training. What was discovered was astounding and agreed with an independent evaluation of the effect of the training with more participants. People were taking responsibility for their lives and for the good of the communities by beginning small scale projects with their own resources. Such local ownership and initiative are the bedrock of real community development. Generally, we met leaders who had a heart to serve their communities but recognised the desperate need for knowledge and skills to help people move from despair and dependency to dignity and destiny. The South Sudan Coordinator has been able to use the visit to finalise plans to begin in 2025.

We would not be able to do any of this vital work without our partnership with Amigos Worldwide Uganda, our incredibly generous supporters, and our partnerships with hugely valued trusts, foundations and corporations. Thank you.

Areas of focus

Conservation Farming – We provide training in conservation farming in rural communities in northern Ugandan, and at our main training hub - Kira Farm Development Centre.

Vocational Training – At the residential Kira Farm Development Centre we equip young adults with vocational skills in carpentry, construction, tailoring, hairdressing, beekeeping, IT skills and electrical wiring. In rural communities we provide training in marketing and micro-enterprise. All trainees also receive training in business skills.

Beekeeping Farming – We provide training in beekeeping at our main training hub - Kira Farm Development Centre – and beekeeping students go on to support and start new beekeeping groups in the rural communities.

Life Skills – We deliver training in practical technologies, conflict resolution and restorative justice.

Clean Water – We aim to install boreholes to provide clean water, where necessary, in the communities we work in. All participants we work alongside receive training in health and hygiene.

Gender Empowerment – We focus on the equal value, honouring and the genuine empowerment of women across all our programmes.

Education – To ensure children attend school we work with whole families, providing guardians with the farming and business skills needed to support the children in their care, as well as distributing uniforms and academic materials to ensure the poorest children gain an education.

Future Plans

4-Year Community Development Programme – This year will see year 2 of our enhanced approach to community development. This second year will focus on practically implementing the key needs and opportunities communities identified last year in year 1. This approach will enable local communities to lead their own inclusive development whether through conservation farming, business start-ups, youth empowerment or other ventures and lead on to greater local aspirations. In this way, we will be better able to serve the 35,000 disadvantaged and marginalised people with whom we partner annually.

Conservation Farming Groups – 20 community farming groups will gain enhanced training in conservation farming and business skills, leading them to consolidate their farming skills and take advantage of securing access to markets. This will impact the lives of 4,900 people and many more whom they train.

Family Sponsorship – Last year, we supported 105 new children and their families, bringing the total number of sponsored children to 457. In 2025, we would love to add another 100 families to our family sponsorship programme; if you think you know someone who might like to support a child and their family, please tell them about us!

Kira Farm Development Centre – Every year, we have more and more precious young people pursuing the opportunity to come to Kira Farm. This year, we have 50 trainees. We look forward to seeing them blossom over the coming months, ready to train others back in their communities.

Beekeeping – We are launching new community beekeeping groups in Gulu, Kitgum and Masindi through the leadership of 2024 Kira graduates. A new cohort of Kira beekeeping trainees will learn beekeeping this year with the aim that through their leadership further new beekeeping groups will be started in 2026 and access to honey markets secured.

Reforestation Programme – We will continue to roll out our sustainable reforestation programme to Gulu and Masindi districts, including the planting of indigenous trees that are essential for the environment, alongside fast-growing, sacrificial species for burning, building or charcoal production. This will help communities secure their long-term viable future.

South Sudan – We will officially launch Amigos South Sudan in 2025 and begin to train groups in rural communities in Eastern Equatoria in locally led community development.

Equal opportunities

Amigos Worldwide is committed to the principle and practice of equal opportunities and aims to be an equal-opportunities employer. Our employment policy seeks to ensure that no job applicant or employee receives less favourable treatment on the grounds of sex, marital status, ethnic origin, disability, class, colour, HIV and AIDS status, personal circumstances, sexual orientation, or any other grounds that are unjustifiable in terms of equality of opportunities for all.

The Environment

We are committed to reducing the environmental impacts of our operations and playing our part in reducing climate change and its adverse impact on many of the communities we work with.

Amigos Worldwide

Trustees' Report

Thank you

Nothing would be possible without the individuals, volunteers, churches, trusts, foundations, corporations and businesses who supported us throughout 2024, including with our Christmas Appeal. We would like to give our special thanks to the following trusts, foundations, and organisations for their support this year:

Trusts and Foundations

Bright Future Trust
Charles Hayward Foundation
Corton Hill Trust
Freedom Trust
Christadelphian Meal-A-Day Trust
Q Charitable Trust
Sherborne St John Trust
St James' Place
The Ninety Foundation
The Pickwell Foundation
W F Southall Trust

Corporate Partners

Brewer, Harding & Rowe
Just Office
Kings Carpets
Local Rotary Clubs - Braunton, Barnstaple, Ilfracombe, Tiverton, Clifton (Bristol)
Philip J Milton & Company Plc
Southgate Estates

Charity Partners

Bees Abroad
Trees for the Future (funding won by Amigos Uganda)
Tools for Self Reliance
Tools with a Mission
Workaid

Churches

Christ Church, Braunton
Christ Church, Ware
Church in the Park (Australia)
Grosvenor Church, Barnstaple
Haywards Heath Baptist Church
Helston Light and Life Church
Holy Trinity Church, Barnstaple
Holy Trinity, Brimscombe
Ilfracombe Baptist Church
Lavington United Reformed Church
Muddiford United Reformed Church
One Life Church, Barnstaple
Pinhoe Road Baptist Church, Exeter
Primley United Reformed Church
St Austell Light and Life Church
St Hieritha Parish Church
St John the Baptist, Bishop Tawton
St Mary's Church, Wythall
St Mark's Church, Cardiff

Schools

Bishops Tawton Primary School
Braunton Academy
Denmark Road High School
Hockerill Anglo-European College
Kingsacre Primary School
Ludgvan School
Pilton Bluecoat Academy
Pilton Community College
South Molton United C of E Primary School
South Molton Community College
The Park Community School

Financial Review

Amigos' work is funded through a range of regular donors, one-off donations, legacies, trusts and grants. 2024 saw our income reach £399,796. This includes £120,141 in grants.

EXPENDITURE

We spent £641,483 to help improve the lives of those in poverty across Uganda.

• We continued to run Kira Farm Development Centre, reflecting our commitment to raising up the next generation of mothers and fathers who can transform their communities.
• We have renewed vehicles in Uganda costing £45,058 and invested in new buildings at Kira Farm Development centre costing £164,051.
• We invested in rural community projects through conservation farming groups, building on previous success, after recognising that this approach greatly increases our impact levels at a very low cost.
• We continued in our commitment to support children in education through our Family Sponsorship Programme, as well as equipping their families through projects including business training, health, nutrition, livelihoods, and clean water.
• We continued to focus not on just individuals, but entire communities, equipping them with the skills, knowledge and access to essentials such as food, water and education so that they may become self-sufficient.

Reserves Policy and Going Concern

The trustees hold restricted reserves of £76,748

The trustees review the level of reserves on a regular basis to ensure that the appropriate levels are maintained in light of the main risks to the organisation and future developments. The following designated reserves are held at the year end:

1. Fixed assets which cannot be used to fund expenditure without being sold of £2,225

2. In order to protect the charity's beneficiaries from unexpected falls in income, or unexpected expenditure, we have a fund equating to six months budgeted running costs of £210,000

3. A project development fund of £185,442 to be used to support new projects

The remaining reserves of £350,151 are held in the General Fund.

The trustees have reviewed the circumstances of the Charity and consider that adequate resources continue to be available to fund its activities for the foreseeable future. The trustees are of the view that the charity is a going concern.

Impairment Review Policy

Each year, the Trustees physically review the assets of the Charity to consider whether there are any indicators of permanent impairment. If any impairment is found, the value of the impairment is taken to the Statement of Financial Activities in the year.

Management of Risk

The Trustees have identified that the main risks to the Charity are:

- Difficulties in controlling expenditure due to geographical separation

- Periods of recession and economic downturn

- Potential misappropriation of assets

The Trustees monitor the risks with contact and communication with the managers and responsible individuals in Uganda. This includes regular visits to Uganda by the Trustees and one Trustee lives in Uganda.

Trustees' Report

Statement of trustees' responsibilities

The trustees (who are also the directors of Amigos Worldwide for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 charitable company will continue in business.

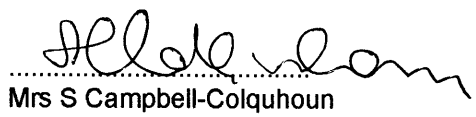
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 6 September 2025 and signed on its behalf by:



Mrs S Campbell-Colquhoun
Trustee

Amigos Worldwide

Independent Examiner's Report to the trustees of Amigos Worldwide ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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 Amigos Worldwide 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.

Williams

Catherine Williams FCA DChA
Independent Examiner
Westcotts (SW) LLP
47 Boutport Street
Barnstaple
Devon
EX31 1SQ

Date: 10th September 2025

Amigos Worldwide

Statement of Financial Activities for the Year Ended 31 December 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	3	195,692	178,733	374,425	564,678
Other trading activities	4	2,578	-	2,578	475
Investment income	5	22,793	-	22,793	17,266
Total income		221,063	178,733	399,796	582,419
Expenditure on:					
Raising funds	6	(6,296)	-	(6,296)	(1,823)
Charitable activities	7	(262,479)	(372,708)	(635,187)	(452,416)
Total expenditure		(268,775)	(372,708)	(641,483)	(454,239)
Net (expenditure)/income		(47,712)	(193,975)	(241,687)	128,180
Transfers between funds		(157,502)	157,502	-	-
Net movement in funds		(205,214)	(36,473)	(241,687)	128,180
Reconciliation of funds					
Total funds brought forward		953,032	113,221	1,066,253	938,073
Total funds carried forward	20	747,818	76,748	824,566	1,066,253

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 20.

Amigos Worldwide

(Registration number: 06122350)
Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	14	2,225	881
Investments	15	100	100
		2,325	981
Current assets			
Debtors	16	11,202	172,588
Cash at bank and in hand	17	823,563	899,610
		834,765	1,072,198
Creditors: Amounts falling due within one year	18	(12,524)	(6,926)
Net current assets		822,241	1,065,272
Net assets		824,566	1,066,253
Funds of the charity:			
Restricted income funds			
Restricted funds		76,748	113,221
Unrestricted income funds			
Unrestricted funds		747,818	953,032
Total funds	20	824,566	1,066,253

For the financial year ending 31 December 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 17 to 33 were approved by the trustees, and authorised for issue on 6 September 2025 and signed on their behalf by:

Mrs S Campbell-Colquhoun
Trustee

The notes on pages 19 to 33 form an integral part of these financial statements.

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the members liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
3 Boutport Street
Mermaid Walk
Barnstaple
Devon
EX31 1RH

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Amigos Worldwide meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes. The financial statements are prepared in sterling which is the functional currency of the charity.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement
The charity has opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Exemption from preparing group accounts
The charity is not required to prepare consolidated accounts in accordance with the Charities Act 2011, and has taken advantage of the option not to prepare consolidated financial statements contained in Section 398 of the Companies Act 2006 on the basis that the charity and its subsidiary undertakings comprise a small group.

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Investment income is included when receivable.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Tangible fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, Fittings and Equipment	4 years straight line

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2024 £
Donations			
Donations	96,444	-	96,444
Gift aid recoverable	9,031	15,845	24,876
Legacies			
Legacies	(783)	-	(783)
Grants			
Grants receivable	91,000	29,141	120,141
Sponsorship			
Child sponsorship	-	37,250	37,250
Kira Teacher/Student sponsorship	-	32,265	32,265
KiRU	-	947	947
Child gifts	-	7,572	7,572
Boreholes/water projects	-	5,000	5,000
Community Sponsorship	-	47,709	47,709
MHM	-	3,004	3,004
	195,692	178,733	374,425

	Unrestricted funds £	Restricted funds £	Total 2023 £
Donations			
Appeals and donations	110,894	-	110,894
Bees	-	1,456	1,456
Strength/Inspire	-	920	920
Gift aid recoverable	9,579	19,417	28,996
Legacies			
Legacies	135,000	-	135,000
Grants			
Grants receivable	106,459	32,142	138,601
Sponsorship			
Child sponsorship	-	38,242	38,242
Kira Teacher/Student sponsorship	-	31,855	31,855
KiRU	-	1,872	1,872
Child gifts	-	9,842	9,842
Boreholes/water projects	-	22,352	22,352
Community Sponsorship	-	44,648	44,648
	361,932	202,746	564,678

4 Income from other trading activities

	Unrestricted funds £	Total 2024 £
Shop sales	2,578	2,578

	Unrestricted funds £	Total 2023 £
Shop sales	475	475

5 Investment income

	Unrestricted funds £	Total 2024 £
Interest receivable	22,793	22,793

	Unrestricted funds £	Total 2023 £
Interest receivable	17,266	17,266

6 Expenditure on raising funds

	Unrestricted funds £	Total 2024 £
Costs of raising donations and legacies		
Fundraising costs	4,729	4,729
Costs of trading activities		
Shop costs	1,567	1,567
	6,296	6,296

	Unrestricted funds £	Total 2023 £
Costs of raising donations and legacies		
Fundraising costs	1,823	1,823

7 Expenditure on charitable activities

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Project costs		914	74,835	75,749
Grant funding of activities		179,800	297,873	477,673
Support costs	8	81,765	-	81,765
		262,479	372,708	635,187

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Project costs		-	65,225	65,225
Grant funding of activities		44,290	284,434	328,724
Support costs	8	58,467	-	58,467
		102,757	349,659	452,416

8 Analysis of support costs

Support costs allocated to charitable activities

	Total 2024 £	Total 2023 £
Bank charges	1,648	1,348
Rent	3,750	3,750
Insurance	1,147	1,069
Legal and professional fees	85	85
Independent examiner's fee	1,580	1,387
Accountancy fees	1,580	1,387
Wages and salaries	52,922	36,452
Depreciation	1,024	483
Staff training	322	567
Travelling	415	1,365
Computer software and IT	12,288	7,761
Office Costs	5,004	2,813
	81,765	58,467

9 Analysis of grants

	2024 £	2023 £
Grants to institutions		
Amigos Worldwide Uganda	477,673	328,724

10 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	1,024	483

11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

12 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Wages and salaries	104,662	86,023
Social security costs	3,340	1,679
Employers contributions to pension plan	5,070	3,980
	113,072	91,682

The average head count of employees during the year was 5 (2023: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2024 No	2023 No
Management and administration - UK	3	3

No employee received emoluments of more than £60,000 during the year.

13 Independent examination fees

	2024 £	2023 £
Independent examination of the financial statements	1,580	1,387
Accountancy fees	1,580	1,387
	3,160	2,774

14 Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
Cost		
At 1 January 2024	15,784	15,784
Additions	2,368	2,368
At 31 December 2024	18,152	18,152
Depreciation		
At 1 January 2024	14,903	14,903
Charge for the year	1,024	1,024
At 31 December 2024	15,927	15,927
Net book value		
At 31 December 2024	2,225	2,225
At 31 December 2023	881	881

15 Fixed asset investments

Shares in group undertakings and participating interests

	Shares in group undertakings £	Total £
Cost		
At 1 January 2024	100	100
At 31 December 2024	100	100
Net book value		
At 31 December 2024	100	100
At 31 December 2023	100	100

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held		Principal activity
			2024	2023	
Subsidiary undertakings					
Amigos Worldwide Ventures Limited	England and Wales	Ordinary	100%	100%	The provision of trips to Uganda

Subsidiaries

The profit for the financial period of Amigos Worldwide Ventures Limited was £12,433 (2023: £18,424) and the aggregate amount of capital and reserves at the end of the period was £100 (2023: £100).

16 Debtors

	2024	2023
	£	£
Prepayments	9,203	50,588
Accrued income	-	120,000
Other debtors	1,999	2,000
	11,202	172,588

17 Cash and cash equivalents

	2024	2023
	£	£
Cash at bank	823,563	899,610

18 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	1,824	1,443
Other creditors	696	696
Accruals	10,004	4,787
	12,524	6,926

19 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2024	2023
	£	£
Between one and five years	6,563	10,313

20 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2024 £
Unrestricted funds					
General Funds	376,996	221,063	(88,038)	(159,870)	350,151
Running costs	210,000	-	-	-	210,000
Project development	365,155	-	(179,713)	-	185,442
Fixed assets	881	-	(1,024)	2,368	2,225
	953,032	221,063	(268,775)	(157,502)	747,818
Restricted funds					
Child sponsorship and gifts	11,551	51,989	(80,869)	24,219	6,890
Community sponsorship	-	57,353	(75,148)	17,795	-
Kira Student and Teacher sponsorship	12,553	34,950	(110,513)	73,055	10,045
KiRU	6,943	15,103	(67,373)	45,327	-
Boreholes	29,491	10,060	-	-	39,551
Bees	-	6,274	-	-	6,274
Bikes	2,894	-	-	(2,894)	-
Solar	10,291	-	-	-	10,291
Menstrual Health Management	-	3,004	-	-	3,004
Strength / Inspire	693	-	-	-	693
Kira Farm Development	38,805	-	(38,805)	-	-
	113,221	178,733	(372,708)	157,502	76,748
Total funds	1,066,253	399,796	(641,483)	-	824,566

Notes to the Financial Statements for the Year Ended 31 December 2024

20 Funds (continued)

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2023 £
Unrestricted funds					
General Funds	577,717	379,673	(79,066)	(501,328)	376,996
Running costs	150,000	-	-	60,000	210,000
Project development	50,000	-	(25,031)	340,186	365,155
Fixed assets	765	-	(483)	599	881
	778,482	379,673	(104,580)	(100,543)	953,032
Restricted funds					
Child sponsorship and gifts	20,242	56,528	(76,919)	11,700	11,551
Community sponsorship	-	56,270	(67,976)	11,706	-
Kira Student and Teacher sponsorship	20,301	36,305	(71,849)	27,796	12,553
KiRU	8,865	17,177	(67,849)	48,750	6,943
Boreholes	42,954	34,090	(47,553)	-	29,491
Bees	926	1,456	(2,973)	591	-
Bikes	2,894	-	-	-	2,894
Solar	10,291	-	-	-	10,291
Menstrual Health Management	6,000	-	(6,000)	-	-
Strength / Inspire	618	920	(845)	-	693
Kira Farm Development	46,500	-	(7,695)	-	38,805
	159,591	202,746	(349,659)	100,543	113,221
Total funds	938,073	582,419	(454,239)	-	1,066,253

Unrestricted Funds

General Funds
General funds are donations and other incoming resources receivable or generated for the objects of the charity without further specific purpose and which the charity may use for its purpose at its discretion.

Running Costs
Funds designated to protect the charity's beneficiaries from unexpected falls in income or unexpected expenditure equating to six months budgeted running costs.

Project Development
A project development fund used to support new projects.

Fixed Assets
Fixed assets which cannot be used to fund expenditure without being sold.

Restricted Funds

Child sponsorship and gifts
Child sponsorship funds are used to enable children in Uganda to be supported through education

Community sponsorship
Community Sponsorship funds are used to ensure children attend school we work with whole families, providing guardians with the farming and business skills needed to support the children in their care, as well as distributing uniforms and academic materials to ensure the poorest children gain an education.

Kira Student and Teacher sponsorship
Kira Student and Teacher Sponsorship funds are used to support the training of young people at Kira Farm Development Centre.

KiRU
KiRU funds are used to train rural farming groups.

Boreholes
Boreholes/water project funds are used to provide access to clean water.

Bees
Bees funds are used to provide hives and training in beekeeping.

Bikes
Bikes funds are used to provide bicycles amongst our farming groups and fund a bikes mechanics curriculum at Kira Farm.

Solar
Solar funds are used to provide solar power packs amongst our farming groups.

Menstrual Health Management
Menstrual Health Management funds are used to help remove stigma around menstruation and improve school attendance.

Strength/Inspire
Strength/Inspire funds are used to support the Strength/Inspire programme visit.

Kira Farm Development
Kira Farm Development - Funds to develop Kira Farm Development Centre.

Transfers between funds

Transfers from General Funds are:

- Cost of fixed asset addition in the year and
- Costs of restricted projects partly funded by unrestricted funds.
- With the agreement of the donors' surplus funds received for the Bile appeal have been transferred to General Funds.

21 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2024 £
Tangible fixed assets	2,225	-	2,225
Fixed asset investments	100	-	100
Current assets	758,017	76,748	834,765
Current liabilities	(12,524)	-	(12,524)
Total net assets	747,818	76,748	824,566

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2023 £
Tangible fixed assets	881	-	881
Fixed asset investments	100	-	100
Current assets	958,977	113,221	1,072,198
Current liabilities	(6,926)	-	(6,926)
Total net assets	953,032	113,221	1,066,253

22 Related party transactions

During the year ended 31 December 2024 the charity benefited from an interest free loan from its subsidiary company. The amount owed from the subsidiary at the year end was £1,999 (2023: £2,000 owed from the subsidiary).

AMIGOS WORLDWIDE

England & Wales - Charity number 1119450

Accounts

Company registration number: 06122350
Charity registration number: 1119450

Amigos Worldwide

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2023

WESTCOTTS
CHARTERED ACCOUNTANTS
& BUSINESS ADVISERS

Amigos Worldwide

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 14
Independent Examiner's Report	15
Statement of Financial Activities	16
Balance Sheet	17
Statement of Cash Flows	18
Notes to the Financial Statements	19 to 35

Amigos Worldwide

Reference and Administrative Details

Company Registration Number	06122350
Charity Registration Number	1119450
Trustees:	Mr B Campbell-Colquhoun (resigned 12 December 2023) Mrs S Campbell-Colquhoun Mr M Fox Mrs R D Lewis (resigned 12 December 2023) Mr A Thomson Ms L Apio (appointed 12 November 2023)
	The charity is incorporated in England and Wales.
Registered Office	3 Boutport Street Mermaid Walk Barnstaple Devon EX31 1RH
Independent Examiner	Catherine Williams FCA DChA Westcotts (SW) LLP 47 Boutport Street Barnstaple Devon EX31 1SQ

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2023.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company, limited by guarantee, incorporated on 21st February 2007, and registered as a charity in the UK on 1st June 2007. The company was established under a memorandum of association (as amended by special resolution on 15th December 2008) which established the objectives and powers of the charitable company and is governed under its articles of association.

Recruitment and appointment of trustees

The directors of the company are also charity trustees for the purposes of charity law. The trustees are keen to invite new trustees, who share in the vision of the charity, to bring diversity and expertise to the current board.

Induction and training of trustees

New trustees have a six-month induction period during which they are assigned a trustee mentor who can provide advice and guidance. Trustees receive an induction pack containing key information and will initially spend time with the management team in order to gain a further understanding of Amigos' work and strategic priorities.

Management team

Tim Monger acts as Chief Executive for Amigos Worldwide and oversees the day-to-day management of the charity.

Employee involvement

Amigos is committed to keeping UK overheads low to ensure that maximum funds can be ploughed into projects in Uganda through our partner, Amigos Worldwide Uganda. As a result, we have an intentionally lean employee base in the UK. In addition to our CEO, we currently employ four part-time staff members (2.5 FTE) who look after accounts, our family sponsorship programmes, communications and fundraising in the UK office.

OBJECTIVES AND ACTIVITIES

Public benefit

The trustees have complied with section 17(5) of the Charities Act 2011 in regard to the public benefit requirement.

Objectives and activities

Our vision: For people and communities across Uganda and beyond to be whole and thriving.

Our mission: Together with our local partner, we create lasting solutions to poverty and hunger in Uganda.

Amigos Worldwide

Trustees' Report

What we do: Amigos works to relieve poverty and improve lives in rural communities in Uganda. We believe that long-term, sustainable development can only be achieved when the issues that cause poverty are addressed with an integrated approach. Alongside our local partner, Amigos Worldwide Uganda, we seek to increase access to food, water, health, income and education.

Why we do it: As a charity our overarching aim is to bring sustainability, dignity, justice and hope to disadvantaged people; many of whom have been affected by war, poverty, famine and HIV. Amigos firmly believes in helping people to help themselves and we are led by the communities we seek to partner with.

How we maximise impact: As soon as participants are able, they pass on the resources and skills they have received to others. This principle of sharing knowledge and resources helps builds flourishing communities and enables us to work cost effectively.

Purposes and aims

Amigos' objectives, as set out in the company's memorandum of association, are to;

a) Advance education and vocational training in such parts of Uganda, sub-Saharan Africa and the world as the trustees may from time to time think fit including but not by way of limitation through the provision of child sponsorship, educational facilities and materials, the equipment and building of schools and vocational training centres.

b) Relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods, and services of any kind, including the provision of counselling and support in such parts of Uganda, sub-Saharan Africa and the world as the trustees may from time to time think fit.

c) Advance the Christian faith in accordance with the statement of beliefs appearing in the schedule to the articles hereto in Uganda, sub-Saharan Africa and in such other parts of the world as the trustees may from time to time see fit.

Our impact this year

In 2023 Amigos, in partnership with Amigos Worldwide Uganda, impacted over 33,649 lives through education, vocational training, rural conservation, agricultural training and clean water projects.

We continued to enhance our highly successful sustainable community development programme. We installed 10 boreholes and conducted hygiene and sanitation training in first year communities benefiting 23,723 people. We trained 1,050 farmers to significantly increase crop yields and enhance livelihoods, improving the lives of 6,300 people in their respective households. Even though excessive heat affected the crops, 88% of first year families now have enough to eat compared to 0% at baseline, and this rises to 100% for third year families. We have focused on giving more business for agriculture training to those in the second and third years. As one participant said, *"This training has not only enhanced my business skills but also transformed my mindset. I've learned to overcome limiting beliefs and embrace failure as part of the learning process. With a newfound resilience, I am prepared to take risks and face challenges head-on, knowing that each obstacle is an opportunity for growth."* 60% of third year families saw an increase in crop yield of 2.5 or 3+ times, which enables them through selling their surplus harvest to develop other businesses for improving their livelihoods. On average, second and third year participants each trained nearly 3 other people in conservation farming skills.



One community delighted with the outcome of the conservation farming training

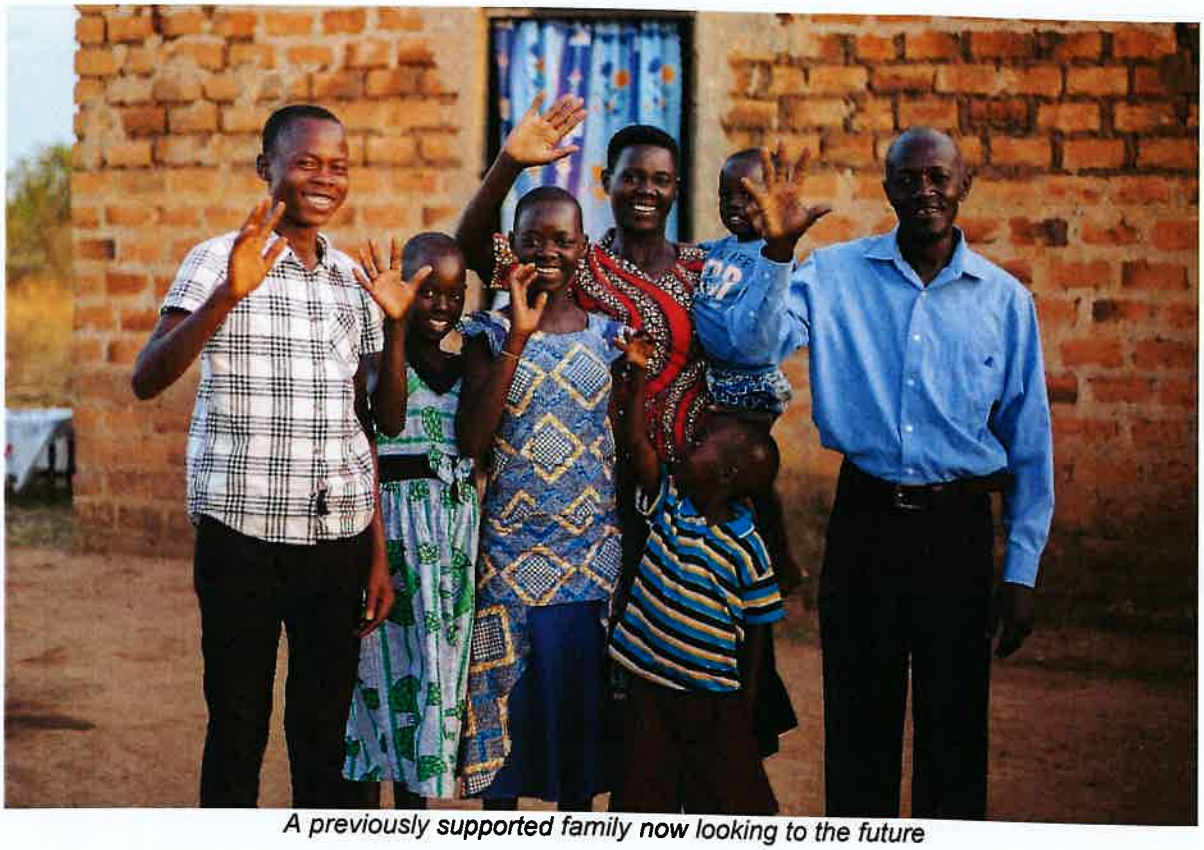
This programme utilises a holistic approach, including conflict resolution training to foster a community spirit and growth mindset training so participants are able to make the best use of surplus harvest sales for developing businesses for the good of the family. Consequently, domestic violence in the first year has dropped from 77% to 7% and the number of women involved in decision making in the home has risen from 21% to 91%. As one man said, *"Previously, the village grappled with frequent conflicts, particularly due to land disputes. However, with the introduction of mindset training, conflict resolution sessions, and ongoing mentorship, the community has undergone a complete transformation. Now, instead of conflict, peace prevails. People come together in unity, praying alongside each other, and offering support in times of need, showcasing the deep impact of collective efforts in fostering harmony and mutual assistance within the community."*

50 vulnerable and marginalised young people completed their training to acquire lifechanging skills at our innovative residential hub, Kira Farm Development Centre. They arrived in January 2023 to learn conservation farming, building, carpentry, beekeeping, IT skills, electrical wiring, hairdressing and tailoring skills as well as conflict resolution and business and life skills. In addition, both male and female trainees participated in our Menstrual Hygiene Management (MHM) project which seeks to ensure young women and girls can live with dignity and fully access the opportunities available to them. These trainees have now returned to their communities to implement their training and become community transformers. Among the 2022 cohort, 54% have set up a business and 25% begun employing others in 2023. The results of the Directorate of Industrial Training's assessment of the 2022 cohort in building, carpentry and tailoring arrived in 2023 and all students achieved at least a grade B, with many achieving B+ or A.



Kira trainee learning carpentry skills

Our family sponsorship programme with 503 children and caregivers achieved good results so that the most vulnerable can move to fully providing for themselves. Children's performance (those among the top 10 students in a class has risen from 37% to 52%), aided by their receiving school lunches, has inspired parents of children outside the programme to support their children better. The programme also distributed the sanitary pads made by the Kira trainees to the girls sponsored so that they would be able to continue education when their periods occur. Since our sponsorship programme focuses on transformation for the whole family, caregivers received conservation farming and business skills training, thus benefiting the household. Many families reported an increase in harmonious household relationships.



A previously supported family now looking to the future

Finally, in 2023 we commissioned an external and independent evaluation of our work and we are delighted that the evaluator from Makerewe University concluded, "Amigos demonstrates excellent integrity and value for money in delivering its relevant, up-to-date and transformative programmes."

Chief Executive's Review

Committed to Ongoing Community Transformation

We are delighted that 2023 has been a successful year for Amigos and we are grateful that donors and supporters have continued to be generous and supportive despite the cost-of-living crisis.

The first half of the year was affected by the tragic death of the new Amigos Uganda Country Director, Herbert Galusha. Herbert had only been in post for 5 weeks when he died unexpectedly on Good Friday. We were heartened by the resilience of our Ugandan partner, who as well as supporting Herbert's family were insistent on carrying on the work and implementing the changes Herbert had identified. We were thrilled that Robina Kyoshabire stepped into the role of Country Director. Through her wise leadership, 2023 became a year of growth for Amigos, and ensured that 33,649 people were reached.

We secured significant grants from trusts and foundations to support our sustainable community development work in northern and eastern Uganda. School and other trips from Europe to Uganda took place, which contributed to our income. All these income streams, together with individual and corporate giving, enabled us to meet our target of income. We also enjoyed an excellent Christmas Appeal, raising £40,000 to support the work.

Amigos Worldwide

Trustees' Report

This year we worked directly with 30 communities, through local pastors and community leaders, deepening the synergy in all our project areas. In these communities we delivered training in conservation farming and provided short-term family sponsorship for the most vulnerable, as well as installing 10 boreholes and delivering hygiene and sanitation training. This has reduced the time school children spend collecting water, with parents generally noting an improvement in the children's education (89% said their children's performance at school is now good). And with the health and sanitation training, 97% of families have built a pit latrine (baseline 24%), which contributes to the reduction from 75% to 17% of the occurrence of diarrhoea. The farming training offered has led to participants increasing diversification in their farming for greater stability and to third year groups who have performed well beginning to use group savings to move into mechanised farming. Amigos will support these in 2024 to ensure that such farming continues to be practised within a conservation farming framework through the conversion of their machinery.

The class of 2023 Kira Farm trainees graduated in November 2023. This year two new courses were added, electrical wiring and beekeeping. The former is in response to the increased electrification in rural Ugandan communities. The latter, in partnership with Bees Abroad, aims to see a growing number of successful beekeeping groups developing honey businesses supported by Kira graduates.



Kira trainees practising their beekeeping skills

Amigos Worldwide Uganda partnered with Trees for the Future in a reforestation programme in Kaliro which has flourished. A further 300 farmers have been trained and planted 839,016 trees. Calliandra, Grevilia, Sesbania, Leucaena, Mvule, Neem, fruit and other tree species now cover 172 acres of previously bare land.



A Forest Garden

The tree planting programme was one of the programmes recommended by the external evaluator for roll out to all the districts where we are working. Given that Uganda lost 33% of its forests in the ten years to 2015, this is vital and we will begin the roll-out in 2024 in Gulu and Masindi. Other recommendations for improvement included: to offer financial literacy training, build capacity to link increased productivity to markets, improve energy efficient stove training and increase the focus on supporting people with disabilities. All these we will begin to attend to in 2024.

We would not be able to do any of this vital work without our partnership with Amigos Worldwide Uganda, our incredibly generous supporters, and our partnerships with hugely valued trusts, foundations and corporations. Thank you.

Finally, we continued exploring the possibility of beginning a new work in South Sudan. We made one trip in 2023 to this fragile country, to Eastern Equatoria State, to meet church and civic leaders to understand from them the needs and opportunities and assess the viability of assisting these communities in rebuilding and improving their lives. This was a follow-up trip to the two visits made in 2022. The trauma of war has devastating effects on hearts and minds, leaving many of the people that our team met anxious and feeling powerless for their future, despite the land's fertility. In 2024 we will access the outcome of the training and we will look to employ a South Sudanese person to carry the work forward.

Trustees' Report

Areas of focus

Conservation Farming – We provide training in conservation farming in rural communities in northern Ugandan, and at our main training hub - Kira Farm Development Centre.

Vocational Training – At the residential Kira Farm Development Centre we equip young adults with vocational skills in carpentry, construction, tailoring, hairdressing, beekeeping, IT skills and electrical wiring. In rural communities we provide training in marketing and micro-enterprise. All trainees also receive training in business skills.

Beekeeping Farming – We provide training in beekeeping at our main training hub - Kira Farm Development Centre – and beekeeping students go on to support and start new beekeeping groups in the rural communities.

Life Skills – We deliver training in practical technologies, conflict resolution and restorative justice.

Clean Water – We aim to install boreholes to provide clean water, where necessary, in the communities we work in. All participants we work alongside receive training in health and hygiene.

Gender Empowerment – We focus on the equal value, honouring and the genuine empowerment of women across all our programmes.

Education – To ensure children attend school we work with whole families, providing guardians with the farming and business skills needed to support the children in their care, as well as distributing uniforms and academic materials to ensure the poorest children gain an education.

Future Plans

A New 4-Year Programme - This year will see the start of a new approach to community development. Extending the programme to 4 years, this first year will focus on building relationships with new communities, journeying with them to help them identify key needs and opportunities and then providing training in community development. This will enable local communities to lead their own inclusive development whether through conservation farming, business start-ups, youth empowerment or other ventures and lead on to greater local aspirations. In this way, we will be better able to serve the 35,000 disadvantaged and marginalised people with whom we partner annually.

Conservation Farming Groups – 20 second and third year community farming groups will gain enhanced training in conservation farming and business skills, leading them to consolidate their farming skills and take advantage of securing access to markets. This will impact the lives of 4,900 people and many more whom they train.

Family Sponsorship – Last year, we supported 57 new children and their families, bringing the total number of sponsored children to 503. In 2024, we would love to add another 100 families to our family sponsorship programme.

Kira Farm Development Centre – Every year, we have more and more precious young people pursuing the opportunity to come to Kira Farm. This year, we have 50 trainees. We look forward to seeing them blossom over the coming months, ready to train others back in their communities.

Beekeeping – We are launching new community beekeeping groups in Gulu and Masindi through the leadership of Kira graduates. A new cohort of Kira beekeeping trainees will learn beekeeping this year with the aim that through their leadership further new beekeeping groups will be started in 2025 and access to honey markets secured.

Reforestation Programme – We will roll out our sustainable reforestation programme to Gulu and Masindi districts, including the planting of indigenous trees that are essential for the environment, alongside fast-growing, sacrificial species for burning, building or charcoal production. This will help communities secure their long-term viable future.

South Sudan – Building on the exploratory visits in 2022 and 2023, we will begin establishing a basis for facilitating locally led development through new South Sudanese staff in 2024.

Equal opportunities

Amigos Worldwide is committed to the principle and practice of equal opportunities and aims to be an equal-opportunities employer. Our employment policy seeks to ensure that no job applicant or employee receives less favourable treatment on the grounds of sex, marital status, ethnic origin, disability, class, colour, HIV and AIDS status, personal circumstances, sexual orientation, or any other grounds that are unjustifiable in terms of equality of opportunities for all.

The Environment

We are committed to reducing the environmental impacts of our operations and playing our part in reducing climate change and its adverse impact on many of the communities we work with.

Thank you

Nothing would be possible without the individuals, volunteers, churches, trusts, foundations, corporations and businesses who supported us throughout 2023, including with our Christmas Appeal. We would like to give our special thanks to the following trusts, foundations, and organisations for their support this year:

Trusts and Foundations

Ashworth Charitable Trust

Bright Future Trust

Charles Hayward Foundation

Corton Hill Trust

Freedom Apostolic Ministries

Christadelphian Meal-A-Day Trust

Q Charitable Trust

Sherborne St John Trust

St James' Place

The Ninety Foundation

The Pickwell Foundation

W F Southall Trust

Corporate Partners

Brewer, Harding & Rowe

Just Office

Kings Carpets

Local Rotary Clubs – Braunton, Barnstaple, Ilfracombe, Tiverton, Clifton (Bristol)

Philip J Milton & Company Plc

Southgate Estates

Charity Partners

Bees Abroad

Trees for the Future (funding won by Amigos Uganda)

Tools for Self Reliance

Tools with a Mission

Workaid

Churches

Christ Church, Braunton

Christ Church, Ware

Church in the Park (Australia)

Grosvenor Church, Barnstaple

Haywards Heath Baptist Church

Holy Trinity Church, Barnstaple

Holy Trinity, Brimscombe

Ilfracombe Baptist Church

One Life Church, Barnstaple

Pinhoe Road Baptist Church, Exeter

Primley United Reformed Church

St Austell Life and Light Church

St Hieritha Parish Church

St John the Baptist Bishops Tawton

St Mary's Church, Wythall

St Mark's Church, Cardiff

Schools

Bishops Tawton Primary School

Braunton Academy

Denmark Road High School

Hockerill Anglo-European College

Kingsacre Primary School

Ludgvan School

Pilton Bluecoat Academy

Pilton Community College

South Molton United C of E Primary School

The Park Community School

Amigos Worldwide

Trustees' Report

Financial Review

Amigos' work is funded through a range of regular donors, one-off donations, legacies, trusts and grants. 2023 saw our income reach £582,419. This includes £135,000 in legacies and raising £40,000 through our Christmas appeal.

EXPENDITURE

We spent £454,239 to help improve the lives of those in poverty across Uganda.

- We continued to run Kira Farm Development Centre, reflecting our commitment to raising up the next generation of mothers and fathers who can transform their communities.
- We invested in rural community projects through conservation farming groups, building on previous success, after recognising that this approach greatly increases our impact levels at a very low cost.
- We continued in our commitment to support children in education through our Family Sponsorship Programme, as well as equipping their families through projects including business training, health, nutrition, livelihoods, and clean water.
- We continued to focus not on just individuals, but entire communities, equipping them with the skills, knowledge and access to essentials such as food, water and education so that they may become self-sufficient.

Reserves Policy and Going Concern

The trustees hold restricted reserves of £113,221

The trustees review the level of reserves on a regular basis to ensure that the appropriate levels are maintained in light of the main risks to the organisation and future developments. The following designated reserves are held at the year end:

1. Fixed assets which cannot be used to fund expenditure without being sold of £881
2. In order to protect the charity's beneficiaries from unexpected falls in income, or unexpected expenditure, we have a fund equating to six months budgeted running costs of £210,000
3. Project development funds to be used to support new projects being:
    - Redevelopment of Kira Farm £96,195
    - South Sudan £148,960
    - Purchase of vehicles £120,000

The remaining reserves of £376,996 are held in the General Fund. It is envisaged that some of these reserves will be invested into Kira Farm once plans are received from Amigos Uganda. These plans are expected to include enhancing the income-generating capacity of Kira Farm through developing the guest accommodation which will increase the long-term sustainability of Kira.

The trustees have reviewed the circumstances of the Charity and consider that adequate resources continue to be available to fund its activities for the foreseeable future. The trustees are of the view that the charity is a going concern.

Impairment Review Policy

Each year, the Trustees physically review the assets of the Charity to consider whether there are any indicators of permanent impairment. If any impairment is found, the value of the impairment is taken to the Statement of Financial Activities in the year.

Trustees' Report

Management of Risk

The Trustees have identified that the main risks to the Charity are:

- Difficulties in controlling expenditure due to geographical separation
- Periods of recession and economic downturn
- Potential misappropriation of assets

The Trustees monitor the risks with contact and communication with the managers and responsible individuals in Uganda. This includes regular visits to Uganda by the Trustees and one Trustee lives in Uganda.

Statement of trustees' responsibilities

The trustees (who are also the directors of Amigos Worldwide for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Amigos Worldwide

Trustees' Report

The annual report was approved by the trustees of the charity on 29/08/2024 ..... and signed on its behalf by:



.....
Mrs S Campbell-Colquhoun
Trustee

Amigos Worldwide

Independent Examiner's Report to the trustees of Amigos Worldwide ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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 Amigos Worldwide 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.

Catherine Williams FCA DChA
Westcotts (SW) LLP
47 Boutport Street
Barnstaple
Devon
EX31 1SQ

Date: 30th August 2024

Amigos Worldwide

Statement of Financial Activities for the Year Ended 31 December 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	3	361,932	202,746	564,678	905,437
Other trading activities	4	475	-	475	748
Investment income	5	17,266	-	17,266	1,309
Total income		379,673	202,746	582,419	907,494
Expenditure on:					
Raising funds	6	(1,823)	-	(1,823)	(3,674)
Charitable activities	7	(102,757)	(349,659)	(452,416)	(352,879)
Total expenditure		(104,580)	(349,659)	(454,239)	(356,553)
Net income/(expenditure)		275,093	(146,913)	128,180	550,941
Transfers between funds		(100,543)	100,543	-	-
Net movement in funds		174,550	(46,370)	128,180	550,941
Reconciliation of funds					
Total funds brought forward		778,482	159,591	938,073	387,132
Total funds carried forward	20	953,032	113,221	1,066,253	938,073

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 20.

Amigos Worldwide

(Registration number: 06122350)
Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	14	881	765
Investments	15	100	100
		981	865
Current assets			
Debtors	16	172,588	34,597
Cash at bank and in hand	17	899,610	908,197
		1,072,198	942,794
Creditors: Amounts falling due within one year	18	(6,926)	(5,586)
Net current assets		1,065,272	937,208
Net assets		1,066,253	938,073
Funds of the charity:			
Restricted income funds			
Restricted funds		113,221	159,591
Unrestricted income funds			
Unrestricted funds		953,032	778,482
Total funds	20	1,066,253	938,073

For the financial year ending 31 December 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 16 to 35 were approved by the trustees, and authorised for issue on 29/08/2024 .... and signed on their behalf by:



Mrs S Campbell-Colquhoun
Trustee

Amigos Worldwide

Statement of Cash Flows for the Year Ended 31 December 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash income		128,180	550,941
Adjustments to cash flows from non-cash items			
Depreciation	14	483	804
Investment income	5	(17,266)	(1,309)
		111,397	550,436
Working capital adjustments			
Decrease in stocks		-	2,090
Increase in debtors	16	(137,991)	(15,073)
Increase/(decrease) in creditors	18	1,340	(316)
Net cash flows from operating activities		(25,254)	537,137
Cash flows from investing activities			
Interest receivable and similar income	5	17,266	1,309
Purchase of tangible fixed assets	14	(599)	-
Net cash flows from investing activities		16,667	1,309
Net (decrease)/increase in cash and cash equivalents		(8,587)	538,446
Cash and cash equivalents at 1 January		908,197	369,751
Cash and cash equivalents at 31 December		899,610	908,197

All of the cash flows are derived from continuing operations during the above two periods.

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
3 Boutport Street
Mermaid Walk
Barnstaple
Devon
EX31 1RH

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Amigos Worldwide meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes. The financial statements are prepared in sterling which is the functional currency of the charity.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing group accounts
The charity is not required to prepare consolidated accounts in accordance with the Charities Act 2011, and has taken advantage of the option not to prepare consolidated financial statements contained in Section 398 of the Companies Act 2006 on the basis that the charity and its subsidiary undertakings comprise a small group.

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Investment income is included when receivable.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Tangible fixed assets
Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, Fittings and Equipment	4 years straight line

Fixed asset investments
Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure
Unrestricted funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Donations			
Donations	110,894	-	110,894
Bees	-	1,456	1,456
Strength/Inspire	-	920	920
Gift aid recoverable	9,579	19,417	28,996
Legacies			
Legacies	135,000	-	135,000
Grants			
Grants receivable	106,459	32,142	138,601
Sponsorship			
Child sponsorship	-	38,242	38,242
Kira Teacher/Student sponsorship	-	31,855	31,855
KiRU	-	1,872	1,872
Child gifts	-	9,842	9,842
Boreholes/water projects	-	22,352	22,352
Community Sponsorship	-	44,648	44,648
	361,932	202,746	564,678

3 Income from donations and legacies (continued)

	Unrestricted funds General £	Restricted funds £	Total 2022 £
Donations			
Appeals and donations	114,161	-	114,161
Bees	-	500	500
Strength/Inspire	-	1,579	1,579
Kira farm development	-	46,500	46,500
Gift aid recoverable	11,169	23,759	34,928
Legacies			
Legacies	453,978	5,000	458,978
Grants			
Grants receivable	2,500	70,840	73,340
Sponsorship			
Child sponsorship	-	46,628	46,628
Kira Teacher/Student sponsorship	-	29,396	29,396
KiRU	-	6,773	6,773
Child gifts	-	8,402	8,402
Boreholes/water projects	-	39,785	39,785
Community Sponsorship	-	44,467	44,467
	581,808	323,629	905,437

4 Income from other trading activities

	Unrestricted funds General £	Total 2023 £
Shop sales	475	475

	Unrestricted funds General £	Total 2022 £
Shop sales	748	748

5 Investment income

	Unrestricted funds General £	Total 2023 £
Interest receivable	17,266	17,266

	Unrestricted funds General £	Total 2022 £
Interest receivable	1,309	1,309

6 Expenditure on raising funds

	Unrestricted funds General £	Total 2023 £
Costs of raising donations and legacies		
Fundraising events	1,823	1,823

	Unrestricted funds General £	Total 2022 £
Costs of raising donations and legacies		
Fundraising events	1,584	1,584
Costs of trading activities		
Shop costs	2,090	2,090
	3,674	3,674

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2023 £
Project costs		-	65,225	65,225
Grant funding of activities		44,290	284,434	328,724
Support costs	8	58,467	-	58,467
		102,757	349,659	452,416

	Note	Unrestricted funds General £	Restricted funds £	Total 2022 £
Project costs		-	59,500	59,500
Grant funding of activities		25,124	217,962	243,086
Support costs	8	50,293	-	50,293
		75,417	277,462	352,879

8 Analysis of support costs

Support costs allocated to charitable activities

	Total 2023 £	Total 2022 £
Bank charges	1,348	1,733
Rent	3,750	3,750
Insurance	1,069	1,023
Office expenses	2,813	3,297
Legal and professional fees	85	85
Independent examiner's fee	1,387	1,185
Accountancy fees	1,387	1,185
Wages and salaries	36,452	29,097
Depreciation, amortisation and other similar costs	483	804
Staff training	567	878
Travelling	1,365	194
Computer software and IT	7,761	7,062
	58,467	50,293

9 Analysis of grants

	2023 £	2022 £
Grants to institutions		
Amigos Uganda	328,724	243,086

10 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	483	804

11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

12 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Wages and salaries	86,023	73,700
Social security costs	1,679	1,482
Employers contributions to pension plan	3,980	3,475
	91,682	78,657

The average head count of employees during the year was 4 (2022: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No	2022 No
Management and administration - UK	3	3

No employee received emoluments of more than £60,000 during the year.

13 Independent examination fees

	2023 £	2022 £
Independent examination of the financial statements	1,387	1,185
Other financial services	1,387	1,185
	2,774	2,370

14 Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
Cost		
At 1 January 2023	15,185	15,185
Additions	599	599
At 31 December 2023	15,784	15,784
Depreciation		
At 1 January 2023	14,420	14,420
Charge for the year	483	483
At 31 December 2023	14,903	14,903
Net book value		
At 31 December 2023	881	881
At 31 December 2022	765	765

15 Fixed asset investments

Shares in group undertakings and participating interests

	Shares in group undertakings £	Total £
Cost		
At 1 January 2023	100	100
At 31 December 2023	100	100
Net book value		
At 31 December 2023	100	100
At 31 December 2022	100	100

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held		Principal activity
			2023	2022	
Subsidiary undertakings					
Amigos Worldwide Ventures Limited	England and Wales	Ordinary	100%	100%	The provision of trips to Uganda

Subsidiaries

The profit for the financial period of Amigos Worldwide Ventures Limited was £18,424 (2022: £4,684) and the aggregate amount of capital and reserves at the end of the period was £100 (2022: £4,784).

16 Debtors

	2023 £	2022 £
Prepayments	50,588	20,589
Accrued income	120,000	-
Other debtors	2,000	14,008
	172,588	34,597

17 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	899,610	908,197

18 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	1,443	844
Other creditors	696	522
Accruals	4,787	4,220
	6,926	5,586

19 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2023 £	2022 £
Between one and five years	10,313	14,063

Notes to the Financial Statements for the Year Ended 31 December 2023

20 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2023 £
Unrestricted funds					
General Funds	577,717	379,673	(79,066)	(501,328)	376,996
Running costs	150,000	-	-	60,000	210,000
Project development	50,000	-	(25,031)	340,186	365,155
Fixed assets	765	-	(483)	599	881
	778,482	379,673	(104,580)	(100,543)	953,032
Restricted funds					
Child sponsorship and gifts	20,242	56,528	(76,919)	11,700	11,551
Community sponsorship	-	56,270	(67,976)	11,706	-
Kira Student and Teacher sponsorship	20,301	36,305	(71,849)	27,796	12,553
KiRU	8,865	17,177	(67,849)	48,750	6,943
Boreholes	42,954	34,090	(47,553)	-	29,491
Bees	926	1,456	(2,973)	591	-
Bikes	2,894	-	-	-	2,894
Solar	10,291	-	-	-	10,291
Menstrual Health Management	6,000	-	(6,000)	-	-
Strength / Inspire	618	920	(845)	-	693
Kira Farm Development	46,500	-	(7,695)	-	38,805
	159,591	202,746	(349,659)	100,543	113,221
Total funds	938,073	582,419	(454,239)	-	1,066,253

Notes to the Financial Statements for the Year Ended 31 December 2023

20 Funds (continued)

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
Unrestricted funds					
General Funds	131,902	583,865	(67,041)	(71,009)	577,717
Running costs	150,000	-	-	-	150,000
Project development	25,000	-	(11,246)	36,246	50,000
Fixed assets	1,569	-	(804)	-	765
	308,471	583,865	(79,091)	(34,763)	778,482
Restricted funds					
Child sponsorship and gifts	13,828	69,210	(62,796)	-	20,242
Community sponsorship	-	60,042	(50,862)	(9,180)	-
Kira Student and Teacher sponsorship	18,630	42,161	(61,022)	20,532	20,301
KiRU	-	36,272	(50,818)	23,411	8,865
Boreholes	29,470	59,356	(45,872)	-	42,954
Bees	163	2,500	(1,737)	-	926
Bikes	2,894	-	-	-	2,894
Solar	10,291	-	-	-	10,291
Menstrual Health Management	3,385	6,000	(3,385)	-	6,000
Strength / Inspire	-	1,588	(970)	-	618
Kira Farm Development	-	46,500	-	-	46,500
	78,661	323,629	(277,462)	34,763	159,591
Total funds	387,132	907,494	(356,553)	-	938,073

Notes to the Financial Statements for the Year Ended 31 December 2023

Unrestricted Funds

General Funds
General funds are donations and other incoming resources receivable or generated for the objects of the charity without further specific purpose and which the charity may use for its purpose at its discretion.

Running Costs
Funds designated to protect the charity's beneficiaries from unexpected falls in income or unexpected expenditure equating to six months budgeted running costs.

Project Development
A project development fund used to support new projects.

Fixed Assets
Fixed assets which cannot be used to fund expenditure without being sold.

Restricted Funds

Child sponsorship and gifts
Child sponsorship funds are used to enable children in Uganda to be supported through education

Community sponsorship
Community Sponsorship funds are used to ensure children attend school we work with whole families, providing guardians with the farming and business skills needed to support the children in their care, as well as distributing uniforms and academic materials to ensure the poorest children gain an education.

Kira Student and Teacher sponsorship
Kira Student and Teacher Sponsorship funds are used to support the training of young people at Kira Farm Development Centre.

KiRU
KiRU funds are used to train rural farming groups.

Boreholes
Boreholes/water project funds are used to provide access to clean water.

Bees
Bees funds are used to provide hives and training in beekeeping.

Bikes
Bikes funds are used to provide bicycles amongst our farming groups and fund a bikes mechanics curriculum at Kira Farm.

Solar
Solar funds are used to provide solar power packs amongst our farming groups.

Menstrual Health Management
Menstrual Health Management funds are used to help remove stigma around menstruation and improve school attendance.

Strength/Inspire
Strength/Inspire funds are used to support the Strength/Inspire programme visit.

Kira Farm Development
Kira Farm Development - Funds to develop Kira Farm Development Centre.

Transfers between funds

Transfers from General Funds are:

- New designations by the trustees
- Cost of fixed asset addition in the year and
- Costs of restricted projects partly funded by unrestricted funds.

21 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2023 £
Tangible fixed assets	881	-	881
Fixed asset investments	100	-	100
Current assets	958,977	113,221	1,072,198
Current liabilities	(6,926)	-	(6,926)
Total net assets	953,032	113,221	1,066,253

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2022 £
Tangible fixed assets	765	-	765
Fixed asset investments	100	-	100
Current assets	783,203	159,591	942,794
Current liabilities	(5,586)	-	(5,586)
Total net assets	778,482	159,591	938,073

22 Related party transactions

During the year ended 31 December 2023 the charity benefited from an interest free loan from its subsidiary company. The amount owed from the subsidiary at the year end was £2,000 (2022: £14,008 owed from the subsidiary).

AMIGOS WORLDWIDE

England & Wales - Charity number 1119450

Accounts

COMPANY REGISTRATION NUMBER: 06122350
CHARITY REGISTRATION NUMBER: 1119450

Amigos Worldwide

Company Limited by Guarantee

Unaudited Financial Statements

31 December 2022

WESTCOTTS
Chartered Accountants
47 Boutport Street
Barnstaple
Devon
EX31 1SQ

Amigos Worldwide

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2022

	Pages
Trustees' annual report (incorporating the director's report)	1 to 12
Independent examiner's report to the trustees	13
Statement of financial activities (including income and expenditure account)	14
Statement of financial position	15
Statement of cash flows	16
Notes to the financial statements	17 to 29

Amigos Worldwide

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

Reference and administrative details

Registered charity name	Amigos Worldwide	
Charity registration number	1119450	
Company registration number	06122350	
Principal office and registered office	3 Boutport Street Mermaid Walk Barnstaple EX31 1RH United Kingdom	
The trustees	Mr B Campbell-Colquhoun Mrs S Campbell-Colquhoun Mr M Fox Mrs R D Lewis Mr A Thomson	(Appointed 15 June 2022)
Independent examiner	Catherine Williams FCA DChA Westcotts (SW) LLP 47 Boutport Street Barnstaple Devon EX31 1SQ	

Structure, governance and management

Governing document
The organisation is a charitable company, limited by guarantee, incorporated on 21st February 2007, and registered as a charity in the UK on 1st June 2007. The company was established under a memorandum of association (as amended by special resolution on 15th December 2008) which established the objectives and powers of the charitable company and is governed under its articles of association.

Recruitment and appointment of trustees
The directors of the company are also charity trustees for the purposes of charity law. The trustees are keen to invite new trustees, who share in the vision of the charity, to bring diversity and expertise to the current board.

Structure, governance and management *(continued)*

Induction and training of trustees
New trustees have a six-month induction period during which they are assigned a trustee mentor who can provide advice and guidance. Trustees receive an induction pack containing key information and will initially spend time with the management team in order to gain a further understanding of Amigos' work and strategic priorities.

Management team
Tim Monger acts as Chief Executive for Amigos Worldwide and oversees the day-to-day management of the charity.

Employee involvement
Amigos is committed to keeping UK overheads low to ensure that maximum funds can be ploughed into projects in Uganda through our partner, Amigos Worldwide Uganda. As a result, we have an intentionally lean employee base in the UK. Including our CEO, we currently employ four part-time staff members (2.5 FTE) who look after accounts, our family sponsorship programmes, communications and fundraising in the UK office.

Objectives and activities

Public benefit
The trustees have complied with section 17(5) of the Charities Act 2011 in regard to the public benefit requirement.

Objectives and activities

Our vision: For people and communities across Uganda and beyond to be whole and thriving.

Our mission: Together with our local partner, we create lasting solutions to poverty and hunger in Uganda.

What we do: Amigos works to relieve poverty and improve lives in rural communities in Uganda. We believe that long-term, sustainable development can only be achieved when the issues that cause poverty are addressed with an integrated approach. Alongside our local partner, Amigos Worldwide Uganda, we seek to increase access to food, water, health, income and education.

Why we do it: As a charity our overarching aim is to bring sustainability, dignity, justice and hope to disadvantaged people; many of whom have been affected by war, poverty, famine and HIV. Amigos firmly believes in helping people to help themselves and we are led by the communities we seek to partner with.

How we maximise impact: As soon as participants are able, they pass on the resources and skills they have received to others. This principle of sharing knowledge and resources helps builds flourishing communities and enables us to work cost effectively.

Objectives and activities *(continued)*

Purposes and aims

Amigos' objectives, as set out in the company's memorandum of association, are to;

a) Advance education and vocational training in such parts of Uganda, sub-Saharan Africa and the world as the trustees may from time to time think fit including but not by way of limitation through the provision of child sponsorship, educational facilities and materials, the equipment and building of schools and vocational training centres.
b) Relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods, and services of any kind, including the provision of counselling and support in such parts of Uganda, sub-Saharan Africa and the world as the trustees may from time to time think fit.
c) Advance the Christian faith in accordance with the statement of beliefs appearing in the schedule to the articles hereto in Uganda, sub-Saharan Africa and in such other parts of the world as the trustees may from time to time see fit.

Our impact this year

In 2022 Amigos, in partnership with Amigos Worldwide Uganda, impacted over 29,107 lives through education, vocational training, rural conservation, agricultural training and clean water projects.

We continued to enhance our highly successful sustainable community development programme, training 1,050 farmers to significantly increase crop yields and enhance livelihoods, improving the lives of 6,300 people in their respective households. We have focused on giving further support and training to those in the second and third years so they consolidate and continue their learning as well as train others. On average, second and third year participants trained 3.2 other people in conservation farming skills. Even though excessive heat affected the crops, 85% of first year families now have enough to eat compared to 0% at baseline, and this rises to 100% for third year families.

This programme utilises an holistic approach, including conflict resolution training to foster a community spirit and growth mindset training so participants are able to make the best use of surplus harvest sales for developing businesses for the good of the family. Consequently, domestic violence has dropped from 94% to 8% and the number of women involved in decision making in the home has risen from 24% to 92%. One local council leader reflected, "The culture of our community has since changed with the coming of the project. People are now living in harmony and mindsets have changed so a better future is possible. The community is now thinking in terms of income generation and prosperity."



One community delighted with the outcome of the conservation farming training

Objectives and activities *(continued)*

50 vulnerable and marginalised young people completed their training to acquire lifechanging skills at our innovative residential hub, Kira Farm Development Centre. They arrived in January 2022 to learn conservation farming, building, carpentry, IT skills, hairdressing and tailoring skills as well as conflict resolution and business and life skills. They have now returned to their communities to implement their training and be community transformers. Among the 2021 cohort, 68% have begun businesses employing others in 2022.



Kira trainees learning building skills

Thanks to the generous funding from individuals and organisations, we were able to construct 10 boreholes and provide WASH training to communities, helping 17,031 people to access clean water and improve household hygiene.



Our family sponsorship programme with 480 children in total returned to operate fully in 2022 after being affected by the pandemic with school closures in 2020 and 2021. The children worked hard in 2022 to catch up on lost learning. Their performance, aided by their receiving school lunches, has inspired parents of children outside the programme to support their children better. Since our sponsorship programme focuses on transformation for the whole family, caregivers received conservation farming and business skills training, thus benefiting the household. Many families reported an increase in harmonious household relationships.

Our 2020 Menstrual Hygiene Management (MHM) programme, paused in 2020 due the COVID-19 pandemic and continued to be affected by the pandemic in 2021, concluded in 2022 with distributing reusable sanitary pads to 5,000 schoolgirls from the Gulu area to enable them to participate fully in their education and appreciate their own worth and potential. The programme also trained school children (girls and boys) in how to make the pads to enable the project to be more sustainable. We also conducted awareness raising seminars for Gulu communities, educating them on menstrual health, combating period poverty and shame.

Achievements and performance

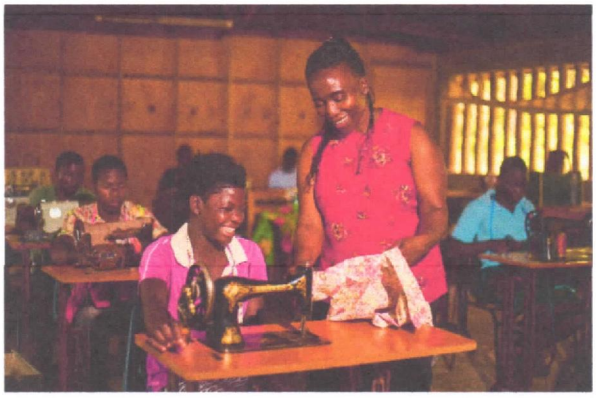
Chief Executive's Review
Committed to Sustainable Change

We are delighted that 2022 has been another successful year for Amigos and the first normal year after the COVID-19 pandemic. We are grateful that all our donors and supporters have continued to be generous and supportive despite the cost-of-living crisis.

We secured significant grants from trusts and foundations to support Kira Farm Development Centre and our community farming groups in northern and eastern Uganda. School and church trips from Europe to Uganda resumed after the COVID-19 pandemic, which contributed to our income. All these income streams, together with individual and corporate giving, enabled us to meet our target of income. We also enjoyed an excellent Christmas Appeal, raising almost £50,000 to support the work generally. Thus, this total income, together with the conscientious work of our local partner, made it possible to touch the lives of 29,107 people in 2022, bringing the total reached to over 188,000 since Amigos began in 2000.

This year we worked directly with 30 communities, through local pastors and community leaders, deepening the synergy in all our project areas. In these communities we delivered training in conservation farming and provided short-term family sponsorship for the most vulnerable, as well as installing 10 boreholes. This has reduced the time school children spend collecting water, with parents generally noting an improvement in the children's education (64% said their children's performance at school is now good). And with the health and sanitation training, 97% of families have built a pit latrine (baseline 29%), which contributes to the reduction from 70% to 15% of the occurrence of diarrhoea.

The class of 2022 Kira Farm trainees graduated in November 2022. There was a concerted effort this year to improve their preparedness to serve their communities in playing a vital role in the community development. As one trainee said, "My slogan is 'One person trained at Kira will change 100 others.'"



Amigos Worldwide Uganda partnered with Trees For The Future in a reforestation programme in Kaliro which has flourished. A further 260 farmers have been trained and planted 719,133 trees. Calliandra, Grevilia, Sesbania, Leucaena, Mvule, Neem, fruit and other tree species now cover 200 acres of previously bare land.



A Forest Garden

In 2021 we began revising our model for community development from working to equip communities to seeking a community-led programme whereby the community becomes the driver of its own development with its own desires and initiatives being uppermost. We have continued this in 2022 by increased discussion with and listening to participants. In so doing we are seeking to tailor our training so that local vision, dreams, ideas, concerns, and passions can come to fruition. As part of this, Amigos has been supporting communities to strengthen deeper qualities that shape life, including having life purpose, healthy family relationships, harmony in the community and hope in the community.

Achievements and performance *(continued)*

We would not be able to do any of this vital work without our partnership with Amigos Worldwide Uganda, our incredibly generous supporters, and our partnerships with hugely valued trusts, foundations and corporations. Thank you.

Finally, we have begun exploring the possibility of beginning a new work in South Sudan. We made two trips in 2022 to this fragile country, to Eastern Equatoria State, to meet church and civic leaders to understand from them the needs and opportunities and assess the viability of assisting these communities in rebuilding and improving their lives. The trauma of war has devastating effects on hearts and minds, leaving many of the people that our team met anxious and feeling powerless for their future, despite the land's fertility.

Areas of focus

Conservation Farming – We provide training in conservation farming in rural communities in northern Ugandan, and at our main training hub - Kira Farm Development Centre.

Vocational Training – At the residential Kira Farm Development Centre we equip young adults with vocational skills in carpentry, construction, tailoring, hairdressing and bike mechanics. In rural communities we provide training in marketing and micro-enterprise. All trainees also receive training in business skills. We provide access to tools and bicycles to support these income generating activities.

Life Skills – We deliver training in practical technologies, conflict resolution and restorative justice.

Clean Water – We aim to install boreholes to provide clean water, where necessary, in the communities we work in. All participants we work alongside receive training in health and hygiene.

Gender Empowerment – We focus on the equal value, honouring and the genuine empowerment of women across all our programmes.

Education – To ensure children attend school we work with whole families, providing guardians with the farming and business skills needed to support the children in their care, as well as distributing uniforms and academic materials to ensure the poorest children gain an education.

Achievements and performance *(continued)*

Future Plans

A New Approach – This year will see the piloting of a new approach to community development. Based on communities' own understanding of their context and their dreams to bring about ongoing local holistic change, Amigos will seek to tailor its support to see these dreams come to life and lead on to greater local aspirations. Starting in Masindi, our hope is that we will be able to extend this to the other districts in time to better serve the 35,000 disadvantaged and marginalised people with whom we partner annually.

Conservation Farming Groups – Every year, we take on and train an additional ten conservation farming groups. This year we will, once again, lead 30 farming groups, training 1,050 people in conservation farming, impacting the lives of 7,350 people.

Youth Inclusion Programme – Our Youth Inclusion Community-Led Pilot programme in Kaliro has proved very successful. The programme was specifically designed to include and train marginalised and disaffected youth and promote civic harmony by bridging the gap between the older and younger generations. We are exploring how we can support a similar programme to begin in Lira.

Family Sponsorship – Last year, we supported 61 new children and their families, bringing the total number of sponsored children to 480. In 2023, we would love to add another 100 families to our family sponsorship programme; if you think you know someone who might like to support a child and their family, please tell them about us!

Kira Farm Development Centre – Every year, we have more and more precious young people pursuing the opportunity to come to Kira Farm. This year, we have 50 trainees. We look forward to seeing them blossom over the coming months, ready to train others back in their communities.

Water and WASH training – We aim to install ten more boreholes in 2023 and provide the local communities with training in health and hygiene so that they may thrive.

Beekeeping – We are launching beekeeping as a training track at Kira Farm this year with the aim that through the leadership of Kira Graduates new community beekeeping groups will be started in 2024 and access to honey markets secured.

Reforestation Programme – We will continue to roll out our sustainable reforestation programme, including the planting of indigenous trees that are essential for the environment, alongside fast-growing, sacrificial species for burning, building or charcoal production. This will help communities secure their long-term viable future.

Menstrual Health Management – We will continue to develop and extend this programme during 2023, training Kira trainees and pupils in schools to make reusable sanitary towel packs, helping to remove stigma around menstruation and improve school attendance.

Equal opportunities

Amigos Worldwide is committed to the principle and practice of equal opportunities and aims to be an equal-opportunities employer. Our employment policy seeks to ensure that no job applicant or employee receives less favourable treatment on the grounds of sex, marital status, ethnic origin, disability, class, colour, HIV and AIDS status, personal circumstances, sexual orientation, or any other grounds that are unjustifiable in terms of equality of opportunities for all.

Achievements and performance *(continued)*

The Environment
We are committed to reducing the environmental impacts of our operations and playing our part in reducing climate change and its adverse impact on many of the communities we work with.

Thank you
Nothing would be possible without the individuals, volunteers, churches, trusts, foundations, corporations and businesses who supported us throughout 2022, including with our Christmas Appeal. We would like to give our special thanks to the following trusts, foundations, and organisations for their support this year:

Trusts and Foundations
Ashworth Charitable Trust
Bright Future Trust
Charles Hayward Foundation
Corton Hill Trust
Freedom Trust
Christadelphian Meal-A-Day Trust
Peter Stebbings Memorial Charity
Q Charitable Trust
Sherborne St John Trust
States of Guernsey Overseas Aid and Development Commission
St James' Place
The Rhododendron Trust
The Ninety Foundation
The Pickwell Foundation
W F Southall Trust
Wilmslow Wells for Africa

Corporate Partners
Brewer, Harding & Rowe
Just Office
Kings Carpets
Local Rotary Clubs – Braunton, Barnstaple, Ilfracombe, Tiverton
Philip J Milton & Company Plc
Southgate Estates

Charity Partners
Bees Abroad
Trees For The Future (funding won by Amigos Uganda)
Tools for Self Reliance
Tools with a Mission
Workaid

Churches
Christ Church, Braunton
Christ Church, Ware
Church in the Park (Australia)
Grosvenor Church, Barnstaple
Haywards Heath Baptist Church
Holy Trinity Church, Barnstaple
Holy Trinity, Brimscombe
Ilfracombe Baptist Church
One Life Church, Barnstaple
Pinhoe Road Baptist Church, Exeter
Primley United Reformed Church
St Austell Life and Light Church
St Hieritha Parish Church
St Mary's Church, Wythall
St Mark's Church, Cardiff

Schools
Bishops Tawton Primary School
Braunton Academy
Denmark Road High School
Hockerill Anglo-European College
Kingsacre Primary School
Ludgvan School
Pilton Bluecoat Academy
Pilton Community College
South Molton United C of E Primary School
The Park Community School

Financial review

Amigos' work is funded through a range of regular donors, one-off donations, legacies, trusts and grants. 2022 saw our income increase to £907,494. This includes £458,978 in legacies and raising almost £50,000 through our Christmas appeal.

EXPENDITURE

We spent £352,879 to help improve the lives of those in poverty across Uganda.

- We continued to run Kira Farm Development Centre, reflecting our commitment to raising up the next generation of mothers and fathers who can transform their communities.
- We invested in rural community projects through conservation farming groups, building on previous success, after recognising that this approach greatly increases our impact levels at a very low cost.
- We continued in our commitment to support children in education through our Child Sponsorship Programme, as well as equipping their families through projects including business training, health, nutrition, livelihoods, and clean water.
- We continue to focus not on just individuals, but entire communities, equipping them with the skills, knowledge and access to essentials such as food, water and education so that they may become self-sufficient.

Financial review *(continued)*

Reserves Policy and Going Concern
The trustees hold restricted reserves of £159,591

The trustees review the level of reserves on a regular basis to ensure that the appropriate levels are maintained in light of the main risks to the organisation and future developments. The following designated reserves are held at the year end:

1. Fixed assets which cannot be used to fund expenditure without being sold of £765
2. In order to protect the charity's beneficiaries from unexpected falls in income, or unexpected expenditure, we have a fund equating to six months budgeted running costs of £150,000
3. A project development fund of £50,000 to be used to support new projects

The remaining reserves of £577,717 are held in the General Fund. During the year we received unrestricted legacy income of £453,987. The trustees are assessing how to use this income including exploring the possibility of beginning a new work in South Sudan.

The trustees have reviewed the circumstances of the Charity and consider that adequate resources continue to be available to fund its activities for the foreseeable future. The trustees are of the view that the charity is a going concern.

Impairment Review Policy
Each year, the Trustees physically review the assets of the Charity to consider whether there are any indicators of permanent impairment. If any impairment is found, the value of the impairment is taken to the Statement of Financial Activities in the year.

Management of Risk
The Trustees have identified that the main risks to the Charity are:

- Difficulties in controlling expenditure due to geographical separation
- Periods of recession and economic downturn
- Potential misappropriation of assets

The Trustees monitor the risks with contact and communication with the managers and responsible individuals in Uganda. This includes regular visits to Uganda by the Trustees.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 20th June 2023 and signed on behalf of the board of trustees by:



Ben Campbell-Colquhoun
Trustee

Amigos Worldwide

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Amigos Worldwide

Year ended 31 December 2022

I report to the trustees on my examination of the financial statements of Amigos Worldwide ('the charity') for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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 financial statements 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.

C Williams

Catherine Williams FCA DChA
Westcotts (SW) LLP
Independent Examiner
47 Boutport Street
Barnstaple
Devon
EX31 1SQ

3rd July 2023

Amigos Worldwide

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 31 December 2022

	Note	2022 Unrestricted funds £	2022 Restricted funds £	2022 **Total funds** £	2021 Total funds £
Income and endowments					
Donations and legacies	**5**	581,808	323,629	**905,437**	412,035
Other trading activities	**6**	748	–	**748**	3,437
Investment income	**7**	1,309	–	**1,309**	929
Total income		583,865	323,629	**907,494**	416,401
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	**8**	1,584	–	**1,584**	1,466
Costs of other trading activities	**9**	2,090	–	**2,090**	78
Expenditure on charitable activities	**10,11**	75,417	277,462	**352,879**	326,454
Total expenditure		79,091	277,462	**356,553**	327,998
Net income		504,774	46,167	**550,941**	88,403
Transfers between funds		(34,763)	34,763	–	–
Net movement in funds		470,011	80,930	**550,941**	88,403
Reconciliation of funds					
Total funds brought forward		308,471	78,661	**387,132**	298,729
Total funds carried forward		778,482	159,591	**938,073**	387,132

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 17 to 29 form part of these financial statements.

Amigos Worldwide

Company Limited by Guarantee

Statement of Financial Position

31 December 2022

	Note	2022 £	£	2021 £
Fixed assets				
Tangible fixed assets	20		765	1,569
Investments	21		100	100
			865	1,669
Current assets				
Stocks	23	–		2,090
Debtors	24	34,597		19,524
Cash at bank and in hand		908,197		369,751
		942,794		391,365
Creditors: amounts falling due within one year	25	5,586		5,902
Net current assets			937,208	385,463
Total assets less current liabilities			938,073	387,132
Net assets			938,073	387,132
Funds of the charity				
Restricted funds			159,591	78,661
Unrestricted funds			778,482	308,471
Total charity funds	26		938,073	387,132

For the year ending 31 December 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 20th June 2023, and are signed on behalf of the board by:

Ben Campbell-Colquhoun
Trustee

Charity registration number: 1119450 Company registration number: 6122350

The notes on pages 17 to 29 form part of these financial statements.

Amigos Worldwide

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 December 2022

	2022 £	2021 £
Cash flows from operating activities		
Net income	**550,941**	88,403
Adjustments for:		
Depreciation of tangible fixed assets	**804**	1,048
Other interest receivable and similar income	**(1,309)**	(929)
Accrued (income)/expenses	**(316)**	1,466
Changes in:		
Stocks	**2,090**	78
Trade and other debtors	**(15,073)**	12,524
Cash generated from operations	**537,137**	102,590
Interest received	**1,309**	929
Net cash from operating activities	**538,446**	103,519
Cash flows from investing activities		
Purchase of tangible assets	**–**	(1,255)
Net cash used in investing activities	**–**	(1,255)
Net increase in cash and cash equivalents	**538,446**	102,264
Cash and cash equivalents at beginning of year	**369,751**	267,487
Cash and cash equivalents at end of year	**908,197**	369,751

The notes on pages 17 to 29 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 3 Boutport Street, Mermaid Walk, Barnstaple, EX31 1RH, United Kingdom.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Consolidation

The charity is not required to prepare consolidated accounts in accordance with the Charities Act 2011, and has taken advantage of the option not to prepare consolidated financial statements contained in Section 398 of the Companies Act 2006 on the basis that the charity and its subsidiary undertakings comprise a small group.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacies are received by way of donations, grants and gifts and are included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity, being the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market. The value of services provided by volunteers has not been included.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Investment income is included when receivable.

Income from charitable trading activity is accounted for when earned.

Legacies are included when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures, Fittings & Equipment - 4 years straight line

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

4. Limited by guarantee

Amigos Worldwide is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Donations			
General donations	114,161	–	**114,161**
KIRA Farm Development		46,500	**46,500**
Bees	–	500	**500**
Strength/Inspire	–	1,579	**1,579**
Gifts			
Gift aid recoverable	11,169	23,759	**34,928**
Legacies			
Legacies	453,978	5,000	**458,978**
Grants			
Grants receivable	2,500	70,840	**73,340**
Sponsorship			
Child sponsorship	–	46,628	**46,628**
Kira Teacher/Student sponsorship	–	29,396	**29,396**
KiRU	–	6,773	**6,773**
Child gifts	–	8,402	**8,402**
Boreholes/water projects	–	39,785	**39,785**
Community Sponsorship	–	44,467	**44,467**
	581,808	323,629	**905,437**

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
General donations	111,119	–	111,119
MHM	–	52	52
Gifts			
Gift aid recoverable	12,386	26,568	38,954
Legacies			
Legacies	25,000	–	25,000
Grants			
Grants receivable	19,000	68,067	87,067
MHM	–	52	52
Sponsorship			
Child sponsorship	–	52,004	52,004
Kira Teacher/Student sponsorship	–	32,247	32,247
KiRU	–	1,545	1,545
Child gifts	–	10,848	10,848
Boreholes/water projects	–	14,870	14,870
Community Sponsorship	–	38,329	38,329
	167,505	244,530	412,035

6. Other trading activities

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Miscellaneous income	748	**748**	3,437	3,437

7. Investment income

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	1,309	**1,309**	929	929

8. Costs of raising donations and legacies

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Fundraising events	1,584	**1,584**	1,466	1,466

9. Costs of other trading activities

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Shop costs	2,090	**2,090**	78	78

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Grants	25,124	217,962	**243,086**
Project costs	–	59,500	**59,500**
Support costs	50,293	–	**50,293**
	75,417	277,462	**352,879**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grants	22,209	201,724	223,933
Project costs	–	55,423	55,423
Support costs	47,098	–	47,098
	69,307	257,147	326,454

11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	**Total funds 2022 £**	Total fund 2021 £
Grants	–	243,086	–	**243,086**	223,933
Projects costs	59,500	–	–	**59,500**	55,423
Support costs	–	–	50,293	**50,293**	47,098
	59,500	243,086	50,293	**352,879**	326,454

12. Analysis of support costs

	Support costs	**Total 2022**	Total 2021
	£	**£**	£
Staff costs	29,096	**29,096**	26,514
Premises	3,750	**3,750**	3,750
Communications and IT	7,054	**7,054**	7,313
Depreciation	804	**804**	1,048
Finance costs	1,733	**1,733**	1,965
Insurance	1,023	**1,023**	1,018
Accountancy fees	1,185	**1,185**	1,140
Independent examiner's fees	1,185	**1,185**	1,140
Office costs	3,306	**3,306**	2,308
UK travel costs	194	**194**	234
Staff training	878	**878**	633
Legal and professional	85	**85**	35
	50,293	**50,293**	47,098

13. Analysis of grants

	2022	2021
	£	£
Grants to institutions		
Amigos Uganda	**243,086**	223,933
Total grants	**243,086**	219,948

14. Net income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	**804**	1,048

15. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**1,185**	1,140
Other financial services	**1,185**	1,140
	2,370	2,280

16. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	**73,700**	71,569
Social security costs	**1,482**	274
Employers contributions to pension plan	**3,475**	3,391
	78,657	75,234

The average head count of employees during the year was 4 (2021: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Management and administration - UK	**3**	3

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

17. Trustee remuneration and expenses

During the year, no Trustees received any remuneration (2021:Nil). No expenses were reimbursed to Trustees (2021:Nil)

18. Transfers between funds

During the year ended 31 December 2022 restricted expenditure exceeded the restricted funds generated for the KiRU fund and Kira student and teacher sponsorship fund. These deficits were made up by way of transfer from unrestricted funds.

19. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

20. Tangible fixed assets

	Fixtures, fittings and equipment	**Total**
	£	**£**
Cost		
At 1 January 2022 and 31 December 2022	15,185	**15,185**
Depreciation		
At 1 January 2022	13,616	**13,616**
Charge for the year	804	**804**
At 31 December 2022	14,420	**14,420**
Carrying amount		
At 31 December 2022	765	**765**
At 31 December 2021	1,569	1,569

21. Investments

	Shares in group undertakings £
Cost or valuation	
At 1 January 2022 and 31 December 2022	**100**
Impairment	
At 1 January 2022 and 31 December 2022	**–**
Carrying amount	
At 31 December 2022	**100**
At 31 December 2021	100

All investments shown above are held at cost.

22. Investment entities

The above investment relates to 100% of the share capital of its subsidiary company Amigos Worldwide Ventures Limited, which is incorporated in England and Wales. The registered office for Amigos Worldwide Ventures Limited is 3 Boutport Street, Barnstaple, Devon, England, EX31 1RH. As at 31 December 2022 the capital and reserves of the company stood at £4,784 (2021: £100). The profit/(loss) for the period ending 31 December 2022 was £4,684 (2021: £Nil).

23. Stocks

	2022 £	2021 £
Finished goods and goods for resale	**–**	2,090

24. Debtors

	2022 £	2021 £
Prepayments and accrued income	**20,589**	19,524
Other debtors	**14,008**	–
	34,597	19,524

25. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	**5,586**	5,902

26. Analysis of charitable funds

Unrestricted funds

	At 1 January 2022	Income	Expenditure	Transfers	At 31 December 2022
	£	£	£	£	£
General Fund	131,902	583,865	(67,041)	(71,009)	**577,717**
Running costs	150,000	–	–	–	**150,000**
Project development	25,000	–	(11,246)	36,246	**50,000**
Fixed assets	1,569	–	(804)	–	**765**
	308,471	583,865	(79,091)	(34,763)	**778,482**

	At 1 January 2021	Income	Expenditure	Transfers	At 31 December 2021
	£	£	£	£	£
General Fund	40,450	171,871	(69,803)	(10,616)	131,902
Running costs	141,000	–	–	9,000	150,000
Project development	25,000	–	–	–	25,000
Fixed assets	1,362	–	(1,048)	1,255	1,569
	207,812	171,871	(70,851)	(361)	308,471

General Funds
General funds are donations and other incoming resources receivable or generated for the objects of the charity without further specific purpose and which the charity may use for its purpose at its discretion.

Running Costs
Funds designated to protect the charity's beneficiaries from unexpected falls in income or unexpected expenditure equating to six months budgeted running costs.

Project Development
A project development fund used to support new projects.

Fixed Assets
Fixed assets which cannot be used to fund expenditure without being sold.

26. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 January 2022 £	Income £	Expenditure £	Transfers £	**At 31 December 2022 £**
Child sponsorship and gifts	13,828	69,210	(62,796)	–	**20,242**
Community sponsorship	–	60,042	(50,862)	(9,180)	**–**
Kira Student and Teacher sponsorship	18,630	42,161	(61,022)	20,532	**20,301**
KiRU	–	36,272	(50,818)	23,411	**8,865**
Boreholes	29,470	59,356	(45,872)	–	**42,954**
Bees	163	2,500	(1,737)	–	**926**
Bikes	2,894	–	–	–	**2,894**
Solar	10,291	–	–	–	**10,291**
Menstrual Health Management	3,385	6,000	(3,385)	–	**6,000**
Strength / Inspire	–	1,588	(970)	–	**618**
Kira Farm Development	–	46,500	–	–	**46,500**
	78,661	323,629	(277,462)	34,763	**159,591**

	At 1 January 2021 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
Child sponsorship and gifts	21,118	74,436	(96,890)	15,164	13,828
Community sponsorship	–	53,067	(29,542)	(23,525)	–
Kira Student and Teacher sponsorship	12,500	46,686	(40,556)	–	18,630
KiRU	–	27,391	(36,113)	8,722	–
Boreholes	32,047	38,881	(41,458)	–	29,470
Bees	173	–	(10)	–	163
Bikes	2,894	–	–	–	2,894
Solar	10,282	9	–	–	10,291
Menstrual Health Management	11,903	75	(8,593)	–	3,385
Other small, restricted funds	–	3,985	(3,985)	–	–
	90,917	244,530	(257,147)	361	78,661

26. Analysis of charitable funds *(continued)*

Child sponsorship funds are used to enable children in Uganda to be supported through education

Community Sponsorship funds are used to ensure children attend school we work with whole families, providing guardians with the farming and business skills needed to support the children in their care, as well as distributing uniforms and academic materials to ensure the poorest children gain an education.

Kira Student and Teacher Sponsorship funds are used to support the training of young people at Kira Farm Development Centre.

KiRU funds are used to train rural farming groups.

Boreholes/water project funds are used to provide access to clean water.

Bees funds are used to provide hives and training in beekeeping.

Bikes funds are used to provide bicycles amongst our farming groups and fund a bikes mechanics curriculum at Kira Farm.

Solar funds are used to provide solar power packs amongst our farming groups.

Menstrual Health Management funds are used to help remove stigma around menstruation and improve school attendance.

Kira Farm Development - Funds to develop Kira Farm

Other small, restricted funds expended in the year.

27. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Tangible fixed assets	765	–	**765**
Investments	100	–	**100**
Current assets	783,203	159,591	**942,794**
Creditors less than 1 year	(5,586)	–	**(5,586)**
Net assets	778,482	159,591	**938,073**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	1,569	–	**1,569**
Investments	100	–	**100**
Current assets	312,704	78,661	**391,365**
Creditors less than 1 year	(5,902)	–	**(5,902)**
Net assets	308,471	78,661	**387,132**

28. Analysis of changes in net debt

	At 1 Jan 2022 £	Cash flows £	**At 31 Dec 2022 £**
Cash at bank and in hand	369,751	538,446	**908,197**

29. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2022 £	2021 £
Later than 1 year and not later than 5 years	**14,063**	17,813

30. Related parties

During the year ended 31 December 2022 the charity benefited from an interest free loan from its subsidiary company. The amount owed to the subsidiary at the year end was £14,008 (2021: £29 owed from the subsidiary).

31. Contingent assets

During the year, Amigos Worldwide received an interim distribution in respect of a legacy totalling £453,978. The charity expects to receive the final distribution during 2023, however this has not been recognised within the 2022 accounts due to the uncertainty surrounding the value of the final distribution.

AMIGOS WORLDWIDE

England & Wales - Charity number 1119450

Accounts

COMPANY REGISTRATION NUMBER: 06122350
CHARITY REGISTRATION NUMBER: 1119450

Amigos Worldwide

Company Limited by Guarantee

Unaudited Financial Statements

31 December 2021

THOMAS WESTCOTT
Chartered Accountants
47 Boutport Street
Barnstaple
Devon
EX31 1SQ

Amigos Worldwide

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2021

	Pages
Trustees' annual report (incorporating the director's report)	1 to 11
Independent examiner's report to the trustees	12 to 13
Statement of financial activities (including income and expenditure account)	14
Statement of financial position	15
Notes to the financial statements	16 to 28

Amigos Worldwide

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2021.

Reference and administrative details

Registered charity name	Amigos Worldwide	
Charity registration number	1119450	
Company registration number	06122350	
Principal office and registered office	3 Boutport Street Mermaid Walk Barnstaple EX31 1RH United Kingdom	
The trustees	Mr G Brooke	(Resigned 19 June 2021)
	Mr B Campbell-Colquhoun	
	Mrs S Campbell-Colquhoun	
	Mrs C Chandler	(Resigned 2 July 2021)
	Mrs R D Lewis	
	Mr A Thomson	
Independent examiner	Catherine Williams ACA DChA Thomas Westcott Chartered Accountants 47 Boutport Street Barnstaple Devon EX31 1SQ	

Structure, governance and management

Governing document

The organisation is a charitable company, limited by guarantee, incorporated on 21st February 2007 and registered as a charity in the UK on 1st June 2007. The company was established under a memorandum of association (as amended by special resolution on 15th December 2008) which established the objectives and powers of the charitable company and is governed under its articles of association.

Recruitment and appointment of trustees

The directors of the company are also charity trustees for the purposes of charity law. The trustees are keen to invite new trustees, who share in the vision of the charity, to bring diversity and expertise to the current board.

Structure, governance and management *(continued)*

Induction and training of trustees
New trustees have a six month induction period during which they are assigned a trustee mentor who can provide advice and guidance. Trustees receive an induction pack containing key information and will initially spend time with the management team in order to gain a further understanding of Amigos' work and strategic priorities.

Management team
Tim Monger acts as Chief Executive for Amigos Worldwide and deals with the day-to-day management of the charity.

Employee involvement
Amigos is committed to keeping UK overheads low to ensure that maximum funds can be ploughed into projects in Uganda through our partner, Amigos Worldwide Uganda. As a result, we have an intentionally lean employee base in the UK. Including our CEO, we currently employ four part-time staff members (2.5 FTE) who look after accounts, our child sponsorship programmes, communications and fundraising in the UK office.

Objectives and activities

Public benefit
The trustees have complied with section 17(5) of the Charities Act 2011 in regard to the public benefit requirement.

Objectives and activities

Our vision: For people and communities across Uganda to be whole and thriving.

Our mission: Together with our local partner, we create lasting solutions to poverty and hunger in Uganda.

What we do: Amigos works to relieve poverty and improve lives in rural communities in northern Uganda. We believe that long-term, sustainable development can only be achieved when the issues that cause poverty are addressed with an integrated approach. Alongside our local partner, Amigos Worldwide Uganda, we seek to increase access to food, water, health, income and education.

Why we do it: As a charity our overarching aim is to bring sustainability, dignity, justice and hope to disadvantaged people; many of whom have been affected by war, poverty, famine and HIV. Amigos firmly believes in helping people to help themselves and we are led by the communities we seek to empower.

How we maximise impact: As soon as beneficiaries are able, they pass on the resources and skills they have received to others. This principle of sharing knowledge and resources helps to build flourishing communities and enables us to work cost effectively.

Objectives and activities *(continued)*

Purposes and aims
Amigos' objectives, as set out in the company's memorandum of association, are to;

a) Advance education and vocational training in such parts of Uganda, sub-Saharan Africa and the world as the trustees may from time to time think fit including but not by way of limitation through the provision of child sponsorship, educational facilities and materials, the equipment and building of schools and vocational training centres.

b) Relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods and services of any kind, including the provision of counselling and support in such parts of Uganda, sub-Saharan Africa and the world as the trustees may from time to time think fit.

c) Advance the Christian faith in accordance with the statement of beliefs appearing in the schedule to the articles hereto in Uganda, sub-Saharan Africa and in such other parts of the world as the trustees may from time to time see fit.

Our impact this year
In 2021 Amigos, in partnership with Amigos Uganda, impacted over 32,334 lives through education, vocational training, rural conservation, agricultural training and clean water projects.

Our efforts this year were affected by the COVID-19 pandemic again, particularly from June 2021 when the President of Uganda put the country into lockdown, which greatly restricted the ability to travel. This had a bearing to a greater or lesser extent on all our programmes, but we worked hard to mitigate the effects, particularly ensuring that the most vulnerable received necessary support. Thankfully, Kira Farm Development Centre being an agricultural establishment was allowed to remain operational, though it closed a month early this time at the end of October.

We continued with our highly successful conservation farming programme, which was least affected by the pandemic, training 1,050 farmers to significantly increase crop yields, improving the lives of 6,300 people in their respective households. Even though excessive heat affected the crops, 95% of families now have enough to eat compared to 0% at baseline, domestic violence has dropped from 93% to 10% and the number of women involved in decision making in the home has risen from 28% to 90%.



One community delighted with the outcome of the conservation farming training

Objectives and activities *(continued)*

47 vulnerable and marginalised young people completed their training to acquire lifechanging skills at our innovative residential hub, Kira Farm Development Centre. After being forced to return home in March 2020 with the first national lockdown, they returned in January 2021 to learn conservation farming, building, carpentry, hairdressing and tailoring skills as well as conflict resolution and business and life skills.



Two Kira trainees at work

Thanks to the generous funding from individuals and organisations, we were able to construct 10 boreholes and provide WASH training to communities, helping 20,335 people to access clean water.



Objectives and activities *(continued)*

Our child sponsorship programme with 494 children in total was most effected by the pandemic, with schools being closed to all but pupils sitting examinations. Sponsored children accessed their lessons through radio broadcasts and with support from their caregivers, relatives or neighbours. Because of the national travel restrictions, project supervision of these children happened remotely or by local extension workers. Some of the schooling budget was used for educational materials for home-learning, food packages and hand sanitiser for desperate families. Nonetheless, since our new community sponsorship programme focuses on transformation for the whole family, caregivers still received conservation family and business skills training, thus benefiting the household.

Our 2020 Menstrual Hygiene Management (MHM) programme, paused in 2020 due the COVID-19 pandemic, continued in 2021 with training certain Kira trainees from the Gulu area how to make reusable sanitary pads so they would be able to make and sell them at affordable prices to their communities. We also conducted awareness raising seminars for Gulu communities, educating them on menstrual health, combating period poverty and shame.

In 2021 we began revising our model for community development from working to equip communities to seeking a community-led programme whereby the community becomes the driver of its own development with its own desires and initiatives being uppermost. This is a paradigm shift for both the communities and Amigos which will take some time to fully implement but we are committed to this approach as we believe it holds the most promise for long term sustainable transformation.

Achievements and performance

Chief Executive's Review
Committed to Sustainable Change

We are delighted that 2021 has been another successful year for Amigos despite the challenges thrown up by the COVID-19 pandemic. We worked hard to respond appropriately to the pandemic to ensure where possible programmes could continue and where not the most vulnerable could be reached with necessary supplies. We are grateful that all our donors and supporters were understanding of the situation, sometimes increasing their giving and always allowing us to make changes when necessary to the programmes.

We secured significant grants from trusts and foundations to support Kira Farm Development Centre and our community farming groups in northern and eastern Uganda. Although we missed out on income through school and church trips to Uganda owing to the pandemic, we met our target of income raised through individual and corporate giving. We also enjoyed our best ever Christmas Appeal, raising almost £53,000 to support the work generally. Thus, this total income, together with the conscientious work of our local partner, made it possible to touch the lives of 32,334 people in 2021, bringing the total reached to over 169,000 since Amigos began in 2000.

This year we worked directly with 30 communities, through local pastors and community leaders, deepening the synergy in all our project areas. In these communities we delivered training in conservation farming and provided short-term child sponsorship for the most vulnerable, as well as installing 10 boreholes. The number of children collecting water after dark has dropped from 85% to 0% as a result of the boreholes. And with the health and sanitation training, 90% of families have built a pit latrine, which contributes to the reduction from 74% to 6% of the occurrence of diarrhoea.

Achievements and performance *(continued)*

The class of 2020 Kira Farm trainees finally graduated in October 2021, after the lockdown from March 2020 forced the closure of our training centre for the remainder of 2020. They have returned to their communities to play a vital role in the sustainable community development programme. As one trainee said, "We have been *discovering self-worth* and inner strength but also becoming a better person in society. I believe this will make me a better person of influence in my community."



We are also pleased that our Menstrual Hygiene Management (MHM) programme continued through an extension granted by the donor owing to the pandemic. This was launched to provide up to 5,000 Ugandan girls with reusable sanitary products, so as to enable them to participate fully in their education and appreciate their own worth and potential. We will conclude this programme in 2022 including training school children in northern Uganda how to make and use sanitary pads.

We began a reforestation programme in Kaliro through our partner Trees For The Future. 260 farmers have been trained and planted 330,000 trees. Calliandra, Grevilia, Sesbania, Leucaena, Mvule, Neem, fruit and other tree species now cover 130 acres of previously bare land.



Before and after the reforestation project

We would not be able to do any of this vital work without our partnership with Amigos Uganda, our incredibly generous supporters, and our partnerships with hugely valued trusts, foundations and corporations. Thank you.

Areas of focus

Conservation Farming - We provide training in conservation farming in rural communities in northern Ugandan, and at our main training hub - Kira Farm Development Centre.

Vocational Training - At the residential Kira Farm Development Centre we equip young adults with vocational skills in carpentry, construction, tailoring, hairdressing and bike mechanics. In rural communities we provide training in marketing and micro-enterprise. All beneficiaries receive training in business skills. We provide access to tools and bicycles to support these income generating activities.

Life Skills - We deliver training in practical technologies, conflict resolution and restorative justice.

Clean Water - We aim to install boreholes to provide clean water, where necessary, in the 30 communities we work in. All beneficiaries we work alongside receive training in health and hygiene.

Achievements and performance *(continued)*

Gender Empowerment - We focus on the equal value, honouring and the genuine empowerment of women across all our programmes.

Education - To ensure children attend school we work with whole families, providing guardians with the farming and business skills needed to support the children in their care, as well as distributing uniforms and academic materials to ensure the poorest children gain an education.

Future Plans

Equip the Local Churches- In the next 2 to 3 years we will give special emphasis to equipping the local churches in transformative mission so they lead the projects reaching at least 35,000 poor and marginalised people annually..

Coordinate Child Sponsorship, Kira Farm and Conservation Farming Groups together- In 2022 we will improve the coordination of our three main projects, Child Sponsorship, Kira Farm and Conservation Farming, so they fit better together as a cohesive whole.

Conservation Farming Groups- Every year, we take on and train an additional ten conservation farming groups. This year we will, once again, lead 30 Farming Groups, training 1,050 people in conservation farming, impacting the lives of 7,350 people.

Youth Inclusion Programme- Our Youth Inclusion Community-Led Pilot Programme in Kaliro has proved very successful. The programme was specifically designed to include and train poor and disaffected youth and promote civic harmony by bridging the gap between the older and younger generations. Communities in other districts are now looking to begin their own such programmes.

Child Sponsorship- Last year, we supported 108 new children and their families, bringing the total number of sponsored children to 494. In 2022, we would like to add another 100 families to our child sponsorship programme; if you think you know someone who might like to sponsor a child and their family, please tell them about us!

Kira Farm Development Centre- Every year, we have more and more precious young people pursuing the opportunity to come to Kira Farm. This year, we have 50 trainees. We look forward to seeing them blossom over the coming months, ready to train others back in their communities.

Water and WASH training- We aim to install ten more boreholes in 2022 and provide the local communities with training in health and hygiene so that they may thrive.

Beekeeping - We plan to launch a new impetus in beekeeping assisting new communities through the leadership of Kira Graduates and securing access to honey markets.

Menstrual Health Management- 2020 saw the launch of Amigos' Menstrual Health Management programme, unfortunately disrupted by COVID-19 and two years of lockdowns. We will continue to execute this programme this year training pupils in schools to make reusable sanitary towel packs, helping to remove stigma around menstruation and improve school attendance.

Reforestation Programme- We will continue to roll out our sustainable reforestation programme that includes the planting of indigenous trees that are essential for the environment, alongside fast-growing, sacrificial species for firewood and building materials.

Achievements and performance *(continued)*

Equal opportunities
Amigos Worldwide is committed to the principle and practice of equal opportunities and aims to be an equal-opportunities employer. Our employment policy seeks to ensure that no job applicant or employee receives less favourable treatment on the grounds of sex, marital status, ethnic origin, disability, class, colour, HIV and AIDS status, personal circumstances, sexual orientation, or any other grounds that are unjustifiable in terms of equality of opportunities for all.

The Environment
We are committed to reducing the environmental impacts of our operations and playing our part in reducing climate change and its adverse impact on many of the communities we work with.

Thank you

Nothing would be possible without the individuals, volunteers, churches, trusts, foundations, corporations and businesses who supported us throughout 2020, including with our Christmas Appeal. We would like to give our special thanks to the following trusts, foundations and organisations for their support this year:

Trusts and foundations

Ashworth Charitable Trust
Bright Future Trust
Corton Hill Trust
Eleanor Rathbone Charitable Trust
Freedom Trust
Open Gate Trust
Q Charitable Trust
Souter Charitable Trust
States of Guernsey Overseas Aid and Development Commission
St James' Place
The Anderton Foundation
The Atwood Trust
The Ninety Foundation
The Pickwell Foundation
The Rhododendron Trust

Corporate partners

Barnstaple Travel Clinic
Brewer, Harding & Rowe
Global English
Just Office
Kings Carpets
Local Rotary Clubs - Braunton, Barnstaple, Ilfracombe, Tiverton
Philip J Milton & Company Plc
Southgate Estates

Achievements and performance *(continued)*

Charity partners

Farming God's Way
Forest Garden (funding won by Uganda)
Tools for Self Reliance
Tools with a Mission
Work Aid

Churches

Church in the Park (Australia)
Grosvenor Church, Barnstaple
Holy Trinity Church, Barnstaple
Holy Trinity, Brimscombe
Ilfracombe Baptist Church
Primley United Reform Church
St Austell Life and Light Church
St Hieritha Parish Church
St Mary's Church, Wythall
St Mark's Church (Cardiff)

Schools

Bishops Tawton Primary School
Braunton Academy
Denmark Road High School
Hockerill Anglo-European College
Kingsacre Primary School
Ludgvan School
Pilton Bluecoat Academy
Pilton Community College
South Molton United C of E Primary School
The Park Community School

Financial review

Amigos' work is funded through a range of regular donors, one-off donations, legacies, trusts and grants. 2022 saw our income increase to £416,401. This includes a £25,000 legacy and raising almost £53,000 through our Christmas appeal.

Financial review *(continued)*

Expenditure
We spent £326,454 to help improve the lives of those in poverty across Uganda.

- We continued to run Kira Farm Development Centre, reflecting our commitment to raising up the next generation of mothers and fathers who can transform their communities.
- We invested in rural community projects through conservation farming groups, building on previous success, after recognising that this approach greatly increases our impact levels at a very low cost.
- We continued in our commitment to support children in education through our Child Sponsorship Programme, as well as equipping their families through projects including business training, health, nutrition, livelihoods and clean water.
- We continue to focus not on just individuals, but entire communities, equipping them with the skills, knowledge and access to essentials such as food, water and education so that they may become self-sufficient.

Reserves Policy and Going Concern

The trustees hold restricted reserves of £78,661

The trustees review the level of reserves on a regular basis to ensure that the appropriate levels are maintained in light of the main risks to the organisation and future developments. The following designated reserves are held at the year end:

1. Fixed assets which cannot be used to fund expenditure without being sold of £1,569.
2. In order to protect the charity's beneficiaries from unexpected falls in income, or unexpected expenditure, we have a fund equating to six months budgeted running costs of £150,000
3. A project development fund of £25,000 to be used to support new projects

The remaining reserves of £131,902 are held in the General Fund.

The trustees have reviewed the circumstances of the Charity and consider that adequate resources continue to be available to fund its activities for the foreseeable future. The trustees are of the view that the charity is a going concern.

Financial review *(continued)*

Impairment Review Policy
Each year, the Trustees physically review the assets of the Charity to consider whether there are any indicators of permanent impairment. If any impairment is found, the value of the impairment is taken to the Statement of Financial Activities in the year

Management of Risk

The Trustees have identified that the main risks to the Charity are:

- Difficulties in controlling expenditure due to geographical separation
- Periods of recession and economic downturn
- Potential misappropriation of assets

The Trustees monitor the risks with contact and communication with the managers and responsible individuals in Uganda. This includes regular visits to Uganda by the Trustees.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 15th June 2022 and signed on behalf of the board of trustees by:

Ben Campbell-Colquhoun
Trustee

Amigos Worldwide

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Amigos Worldwide

Year ended 31 December 2021

I report to the trustees on my examination of the financial statements of Amigos Worldwide ('the charity') for the year ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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 financial statements 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.

C Williams

Catherine Williams ACA DChA
Thomas Westcott Chartered Accountants
Independent Examiner
47 Boutport Street
Barnstaple
Devon
EX31 1SQ

2nd August 2022

Amigos Worldwide

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2021

	Note	2021 Unrestricted funds £	2021 Restricted funds £	2021 **Total funds** £	2020 Total funds £
Income and endowments					
Donations and legacies	**5**	167,505	244,530	**412,035**	361,785
Other trading activities	**6**	3,437	–	**3,437**	4,720
Investment income	**7**	929	–	**929**	1,218
Total income		171,871	244,530	**416,401**	367,723
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	**8**	78	–	**78**	1,227
Costs of other trading activities	**9**	1,466	–	**1,466**	1,011
Expenditure on charitable activities	**10,11**	69,307	257,147	**326,454**	380,765
Total expenditure		70,851	257,147	**327,998**	383,003
Net income/(expenditure)		101,020	(12,617)	**88,403**	(15,280)
Transfers between funds		(361)	361	–	–
Net movement in funds		100,659	(12,256)	**88,403**	(15,280)
Reconciliation of funds					
Total funds brought forward		207,812	90,917	**298,729**	314,009
Total funds carried forward		308,471	78,661	**387,132**	298,729

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Amigos Worldwide

Company Limited by Guarantee

Statement of Financial Position

31 December 2021

	Note	2021 £	£	2020 £
Fixed assets				
Tangible fixed assets	**20**		**1,569**	1,362
Investments	**21**		**100**	100
			1,669	1,462
Current assets				
Stocks	**23**	**2,090**		2,168
Debtors	**24**	**19,524**		32,048
Cash at bank and in hand		**369,751**		267,487
		391,365		301,703
Creditors: amounts falling due within one year	**25**	**5,902**		4,436
Net current assets			**385,463**	297,267
Total assets less current liabilities			**387,132**	298,729
Net assets			**387,132**	298,729
Funds of the charity				
Restricted funds			**78,661**	90,917
Unrestricted funds			**308,471**	207,812
Total charity funds	**26**		**387,132**	298,729

For the year ending 31 December 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 15th June 2022, and are signed on behalf of the board by:



Ben Campbell-Colquhoun
Trustee

Charity registration number: 1119450 Company registration number: 6122350

The notes on pages 16 to 28 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 3 Boutport Street, Mermaid Walk, Barnstaple, EX31 1RH, United Kingdom.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a small entity as defined in FRS 102 SORP and as a result has taken the exemption from preparing a cashflow statement.

Consolidation

The charity is not required to prepare consolidated accounts in accordance with the Charities Act 2011, and has taken advantage of the option not to prepare consolidated financial statements contained in Section 398 of the Companies Act 2006 on the basis that the charity and its subsidiary undertakings comprise a small group.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

3. **Accounting policies** *(continued)*

Incoming resources

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacies are received by way of donations, grants and gifts and are included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity, being the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market. The value of services provided by volunteers has not been included.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Investment income is included when receivable.

Income from charitable trading activity is accounted for when earned.

Legacies are included when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and Fittings	-	4 years straight line

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

4. Limited by guarantee

Amigos Worldwide is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Donations			
General donations	111,119	–	**111,119**
Gifts			
Gift aid recoverable	12,386	26,568	**38,954**
Legacies			
Legacies	25,000	–	**25,000**
Grants			
Grants receivable	19,000	68,067	**87,067**
MHM	–	52	**52**
Sponsorship			
Child sponsorship	–	52,004	**52,004**
Kira Teacher/Student sponsorship	–	32,247	**32,247**
KiRU	–	1,545	**1,545**
Child gifts	–	10,848	**10,848**
Boreholes/water projects	–	14,870	**14,870**
Community Sponsorship	–	38,329	**38,329**
	167,505	244,530	**412,035**

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
General donations	115,129	–	115,129
Gifts			
Gift aid recoverable	13,074	20,555	33,629
Grants			
Grants receivable	19,076	52,541	71,617
Bees	–	70	70
Solar lights christmas appeal	–	2,113	2,113
Sponsorship			
Child sponsorship	–	55,338	55,338
Kira Teacher/Student sponsorship	–	30,835	30,835
KiRU	–	221	221
Child gifts	–	8,924	8,924
Boreholes/water projects	–	16,379	16,379
Community Sponsorship	–	27,530	27,530
	147,279	214,506	361,785

6. Other trading activities

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Miscellaneous income	3,437	**3,437**	3,680	3,680
SaltRock clothing	–	**–**	40	40
Other income rent	–	**–**	1,000	1,000
	3,437	**3,437**	4,720	4,720

7. Investment income

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	929	**929**	1,218	1,218

8. Costs of raising donations and legacies

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Cost of events	–	**–**	558	558
Shop costs	78	**78**	669	669
	78	**78**	1,227	1,227

9. Costs of other trading activities

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Fundraising events	1,466	**1,466**	1,011	1,011

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Grants	22,209	201,724	**223,933**
Project costs	–	55,423	**55,423**
Support costs	47,098	–	**47,098**
	69,307	257,147	**326,454**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Grants	102,767	191,732	294,499
Project costs	–	49,368	49,368
Support costs	36,898	–	36,898
	139,665	241,100	380,765

11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	**Total funds 2021 £**	Total fund 2020 £
Grants	–	223,933	–	**223,933**	294,499
Kira Farm Development Centre	55,423	–	–	**55,423**	49,368
Support costs	–	–	47,098	**47,098**	36,898
	55,423	223,933	47,098	**326,454**	380,765

12. Analysis of support costs

	Support costs	**Total 2021**	Total 2020
	£	**£**	£
Staff costs	26,514	**26,514**	18,440
Premises	3,750	**3,750**	3,750
Communications and IT	7,313	**7,313**	5,143
Depreciation	1,048	**1,048**	782
Finance costs	1,965	**1,965**	1,665
Insurance	1,018	**1,018**	1,098
Accountancy fees	1,140	**1,140**	1,122
Independent examiner's fees	1,140	**1,140**	1,122
Office costs	2,308	**2,308**	3,291
UK travel costs	234	**234**	–
Staff training	633	**633**	450
Legal and professional	35	**35**	35
	47,098	**47,098**	36,898

13. Analysis of grants

	2021	2020
	£	£
Grants to institutions		
Amigos Uganda	**219,948**	294,499
Total grants	**219,948**	294,499

14. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	**1,048**	782

15. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**1,140**	1,122
Other financial services	**1,140**	1,122
	2,280	2,244

16. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2019
	£	£
Wages and salaries	**75,234**	60,636

The average head count of employees during the year was 4 (2020: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Management and administration - UK	**3**	3

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

17. Trustee remuneration and expenses

During the year, no Trustees received any remuneration (2020: £Nil). No expenses were reimbursed to Trustees (2020: £Nil)

18. Transfers between funds

During the year ended 31 December 2021 restricted expenditure exceeded restricted funds generated for the KiRU and Kira student and teacher sponsorship funds. These deficits were made up by way of transfer from unrestricted funds. Transfers from Community sponsorship are for the following:

- Child sponsorship and gifts- to contribute to salaries and overheads of the sponsorship which have been paid by Child sponsorship.
- KiRU- to pay for training of Community sponsorship caregivers.

19. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

20. Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 January 2021	13,930	**13,930**
Additions	1,255	**1,255**
At 31 December 2021	15,185	**15,185**
Depreciation		
At 1 January 2021	12,568	**12,568**
Charge for the year	1,048	**1,048**
At 31 December 2021	13,616	**13,616**
Carrying amount		
At 31 December 2021	1,569	**1,569**
At 31 December 2020	1,362	1,362

21. Investments

	Shares in group undertakings £
Cost or valuation	
At 1 January 2021 and 31 December 2021	**100**
Impairment	
At 1 January 2021 and 31 December 2021	**–**
Carrying amount	
At 31 December 2021	**100**
At 31 December 2020	100

All investments shown above are held at cost.

22. Investment entities

The above investment relates to 100% of the share capital of its subsidiary company Amigos Worldwide Ventures Limited, which is incorporated in England and Wales. The registered office for Amigos Worldwide Ventures Limited is 3 Boutport Street, Barnstaple, Devon, England, EX31 1RH. As at 31 December 2021 the capital and reserves of the company stood at £100 (2020: £100). The profit/(loss) for the period ending 31 December 2021 was £Nil (2020: £14,406).

23. Stocks

	2021	2020
	£	£
Finished goods and goods for resale	**2,090**	2,168

24. Debtors

	2021	2020
	£	£
Other debtors	**19,524**	32,048

25. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	**5,902**	4,436

26. Analysis of charitable funds

Unrestricted funds

	At 1 January 2021	Income	Expenditure	Transfers	At 31 December 2021
	£	£	£	£	£
General Fund	40,450	171,871	(69,803)	(10,616)	**131,902**
Running costs	141,000	–	–	9,000	**150,000**
Project development	25,000	–	–	–	**25,000**
Fixed assets	1,362	–	(1,048)	1,255	**1,569**
	207,812	171,871	(70,851)	(361)	**308,471**

	At 1 January 2020	Income	Expenditure	Transfers	At 31 December 2020
	£	£	£	£	£
General Fund	55,697	153,217	(91,121)	(77,343)	40,450
Running costs	141,000	–	–	–	141,000
Project development	44,917	–	(50,000)	30,083	25,000
Fixed assets	1,668	–	(782)	476	1,362
	243,282	153,217	(141,903)	(46,784)	207,812

General Funds
General funds are donations and other incoming resources receivable or generated for the objects of the charity without further specific purpose and which the charity may use for its purpose at its discretion.

Running Costs
Funds designated to protect the charity's beneficiaries from unexpected falls in income or unexpected expenditure equating to six months budgeted running costs.

Project Development
A project development fund used to support new projects.

Fixed Assets
Fixed assets which cannot be used to fund expenditure without being sold.

26. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 January 2021 £	Income £	Expenditure £	Transfers £	**At 31 December 2021 £**
Child sponsorship and gifts	21,118	74,436	(96,890)	15,164	**13,828**
Community sponsorship	–	53,067	(29,542)	(23,525)	**–**
Kira Student and Teacher sponsorship	12,500	46,686	(40,556)	–	**18,630**
KiRU	–	27,391	(36,113)	8,722	**–**
Boreholes	32,047	38,881	(41,458)	–	**29,470**
Bees	173	–	(10)	–	**163**
Bikes	2,894	–	–	–	**2,894**
Solar	10,282	9	–	–	**10,291**
Menstrual Health Management	11,903	75	(8,593)	–	**3,385**
Other small, restricted funds	–	3,985	(3,985)	–	**–**
	90,917	244,530	(257,147)	361	**78,661**

	At 1 January 2020 £	Income £	Expenditure £	Transfers £	At 31 December 2020 £
Child sponsorship and gifts	9,614	75,845	(64,341)	–	21,118
Community sponsorship	–	34,934	(20,305)	(14,629)	–
Kira Student and Teacher sponsorship	10,500	33,482	(83,347)	51,865	12,500
KiRU	–	19,039	(33,670)	14,631	–
Boreholes	42,532	24,037	(34,522)	–	32,047
Bees	78	95	–	–	173
Bikes	2,894	–	–	–	2,894
Solar	5,109	5,173	–	–	10,282
Menstrual Health Management	–	21,901	(4,915)	(5,083)	11,903
	70,727	214,506	(241,100)	46,784	90,917

26. Analysis of charitable funds *(continued)*

Child sponsorship funds are used to enable children in Uganda to be supported through education

Community Sponsorship funds are used to ensure children attend school we work with whole families, providing guardians with the farming and business skills needed to support the children in their care, as well as distributing uniforms and academic materials to ensure the poorest children gain an education.

Kira Student and Teacher Sponsorship funds are used to support the training of young people at Kira Farm Development Centre.

KiRU funds are used to train rural farming groups.

Boreholes/water project funds are used to provide access to clean water.

Bees funds are used to provide hives and training in beekeeping.

Bikes funds are used to provide bicycles amongst our farming groups and fund a bikes mechanics curriculum at Kira Farm.

Solar funds are used to provide solar power packs amongst our farming groups.

Menstrual Health Management funds are used to help remove stigma around menstruation and improve school attendance.

Other small, restricted funds expended in the year.

27. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Tangible fixed assets	1,569	–	**1,569**
Investments	100	–	**100**
Current assets	312,704	78,661	**391,365**
Creditors less than 1 year	(5,902)	–	**(5,902)**
Net assets	308,471	78,661	**387,132**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	1,362	–	1,362
Investments	100	–	100
Current assets	210,786	90,917	301,703
Creditors less than 1 year	(4,436)	–	(4,436)
Net assets	207,812	90,917	298,729

28. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2021	2020
	£	£
Later than 1 year and not later than 5 years	**17,813**	625

29. Related parties

During the year ended 31 December 2021 the charity benefited from an interest free loan from its subsidiary company. The amount owed to the subsidiary at the year end was £29 (2020: £14,437 owed from the subsidiary).

The subsidiary company distributed their profit for the year totalling £Nil (2020: £14,406) to Amigos Worldwide. This profit will be paid to Amigos Worldwide within 9 months of the year end

AMIGOS WORLDWIDE

England & Wales - Charity number 1119450

Accounts

COMPANY REGISTRATION NUMBER: 06122350
CHARITY REGISTRATION NUMBER: 1119450

Amigos Worldwide

Company Limited by Guarantee

Unaudited Financial Statements

31 December 2020

THOMAS WESTCOTT
Chartered Accountants
47 Boutport Street
Barnstaple
Devon
EX31 1SQ

Amigos Worldwide

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2020

	Pages
Trustees' annual report (incorporating the director's report)	1 to 12
Independent examiner's report to the trustees	13 to 14
Statement of financial activities (including income and expenditure account)	15
Statement of financial position	16
Notes to the financial statements	17 to 29

Amigos Worldwide

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2020

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2020.

Reference and administrative details

Registered charity name	Amigos Worldwide	
Charity registration number	1119450	
Company registration number	06122350	
Principal office and registered office	3 Boutport Street Mermaid Walk Barnstaple Devon EX31 1RH	
The trustees	Mr G Brooke	(Resigned 19 June 2021)
	Mr B Campbell-Colquhoun	
	Mrs S Campbell-Colquhoun	
	Mrs C Chandler	(Resigned 2 July 2021)
	Mr A E Friend	(Resigned 23 April 2020)
	Mrs R D Lewis	
	Mr P A Pugsley	(Resigned 31 December 2020)
	Mr A Thomson	
Independent examiner	Catherine Williams ACA DChA Thomas Westcott Chartered Accountants 47 Boutport Street Barnstaple Devon EX31 1SQ	

Structure, governance and management

Governing document
The organisation is a charitable company, limited by guarantee, incorporated on 21st February 2007 and registered as a charity in the UK on 1st June 2007. The company was established under a memorandum of association (as amended by special resolution on 15th December 2008) which established the objectives and powers of the charitable company and is governed under its articles of association.

Recruitment and appointment of trustees
The directors of the company are also charity trustees for the purposes of charity law. The trustees are keen to invite new trustees, who share in the vision of the charity, to bring diversity and expertise to the current board.

Structure, governance and management *(continued)*

Induction and training of trustees
New trustees have a six month induction period during which they are assigned a trustee mentor who can provide advice and guidance. Trustees receive an induction pack containing key information and will initially spend time with the management team in order to gain a further understanding of Amigos' work and strategic priorities.

Management team
Phil Pugsley acted as Chief Executive for Amigos Worldwide and dealt with the day to day management of the charity. He retired on 31 December 2020.

Employee involvement
Amigos is committed to keeping UK overheads low to ensure that maximum funds can be ploughed into projects in Uganda through our partner, Amigos Worldwide Uganda. As a result, we have an intentionally lean employee base in the UK. Including our CEO, we currently employ four part-time staff members (2.5 FTE) who look after accounts, our child sponsorship programmes, communications and fundraising in the UK office.

Objectives and activities

Public benefit
The trustees have complied with section 17(5) of the Charities Act 2011 in regard to the public benefit requirement.

Objectives and activities

Our vision: For people and communities across Uganda to be whole and thriving.

Our mission: Together with our local partner, we create lasting solutions to poverty and hunger in Uganda.

What we do: Amigos works to relieve poverty and improve lives in rural communities in northern Uganda. We believe that long-term, sustainable development can only be achieved when the issues that cause poverty are addressed with an integrated approach. Alongside our local partner, Amigos Worldwide Uganda, we seek to increase access to food, water, health, income and education.

Why we do it: As a charity our overarching aim is to bring sustainability, dignity, justice and hope to disadvantaged people; many of whom have been affected by war, poverty, famine and HIV. Amigos firmly believes in helping people to help themselves and we are led by the communities we seek to empower.

How we maximise impact: As soon as beneficiaries are able, they pass on the resources and skills they have received to others. This principle of sharing knowledge and resources helps builds flourishing communities and enables us to work cost effectively.

Objectives and activities *(continued)*

Our impact this year
In 2020 Amigos, in partnership with Amigos Uganda, impacted over 20,748 lives through education, vocational training, rural conservation, agricultural training and clean water projects.

Our efforts this year were affected by the COVID-19 pandemic, particularly from March 2020 when the President of Uganda put the country into lockdown, closing all public gatherings, including churches, schools, universities and vocational training establishments. This had a bearing to a greater or lesser extent on all our programmes, but we worked hard to mitigate the effects, particularly ensuring that the most vulnerable received necessary support.

We continued with our highly successful conservation farming programme, which was least affected by the pandemic, training 1,050 farmers to at least double crop yields, improving the lives of 6,300 people in their respective households. 7,130 people now have enough to eat, domestic violence has dropped from 94% to 6% and the number of women involved in decision making in the home has risen from 1% to 95%.

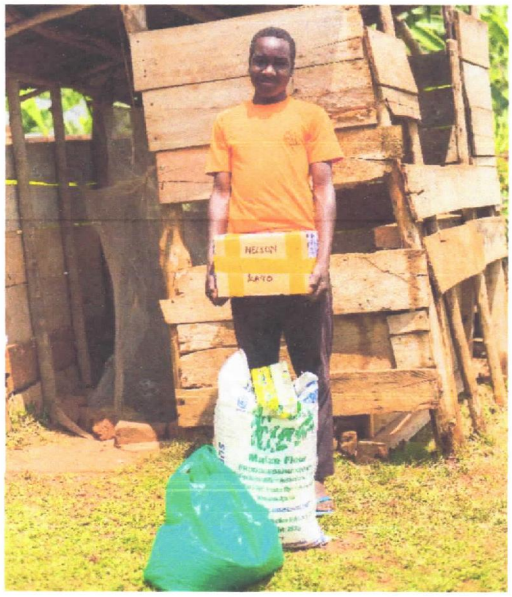




48 vulnerable and marginalised young people began acquiring lifechanging skills at our innovative residential hub, Kira Farm Development Centre. After being forced to return home in March, most continued learning farming through their local conservation farming groups. Some were taken under the wings of Kira Farm graduates, to learn building, carpentry, hairdressing and tailoring skills. They will return in 2021 to complete their training.

Thanks to the generous funding from individuals and organisations, we were able to construct 7 boreholes and provide WASH training to communities, helping 11,606 people to access clean water.

Objectives and activities *(continued)*

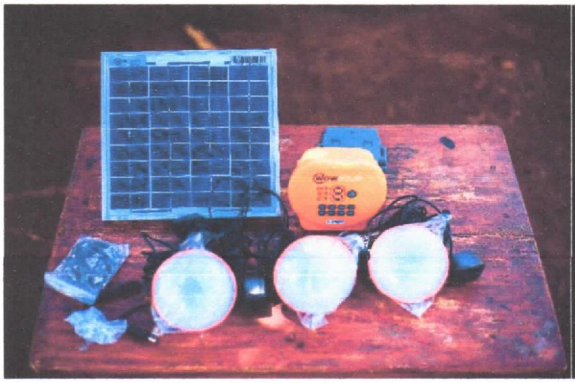


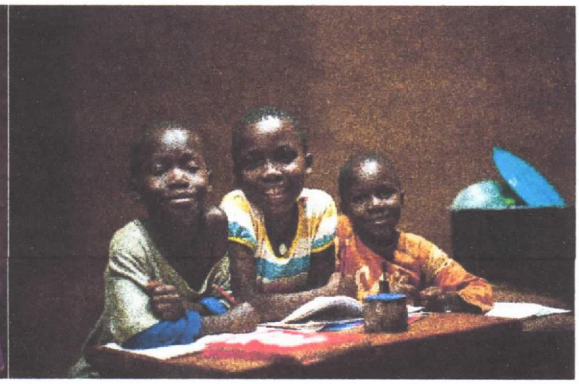
Through the child sponsorship programme, 461 children were able to attend school and were kept safe from child labour and early marriage. Of these, 208 were part of our new family sponsorship programme, which focuses on transformation for the whole family. With schools being closed from March, we sought to coordinate a vital response to the children and families. Our local extension workers and the churches stepped in to help us distribute an education pack for home learning to every child. Every family also received parcels of maizemeal flour, beans, and rice as well as large packs of soap.

In 2020 we launched our Menstrual Hygiene Management (MHM) programme. The aim is to provide up to 5,000 Ugandan girls with reusable sanitary products and educate communities on menstrual health, combating period poverty and shame. Due to COVID-19 and the Ugandan lockdown we paused the activities but will conclude them in 2021.

We assisted some farming group leaders, pastors and some Kira Farm graduates from the Kaliro District to begin the Namukoge Youth Development Centre using a church building as their own training facility. Their aim is each year to help 35 disaffected 15 to 20 year olds who fail to find employment, be trained vocationally and find employment. They engaged local craftsmen and some of our best Kira Farm graduates to start training, while Amigos supplied them with £1,000 of hand tools.

Through our 2019 Christmas Appeal, which raised £25,571, we were able to distribute solar packs to villagers in Kaliro, Gulu and Masindi. These packs have enabled children to do their homework after dark, families to charge phones for business use, farmers to know weather patterns and crop prices through powering radios, and children and women to collect water safely by carrying a light. Due to the COVID-19 lockdown we were unable to distribute all the packs but will complete the task in 2021.





Purposes and aims
Amigos' objectives, as set out in the company's memorandum of association, are to;

a) Advance education and vocational training in such parts of Uganda, sub-Saharan Africa and the world as the trustees may from time to time think fit including but not by way of limitation through the provision of child sponsorship, educational facilities and materials, the equipment and building of schools and vocational training centres.

b) Relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods and services of any kind, including the provision of counselling and support in such parts of Uganda, sub-Saharan Africa and the world as the trustees may from time to time think fit.

c) Advance the Christian faith in accordance with the statement of beliefs appearing in the schedule to the articles hereto in Uganda, sub-Saharan Africa and in such other parts of the world as the trustees may from time to time see fit.

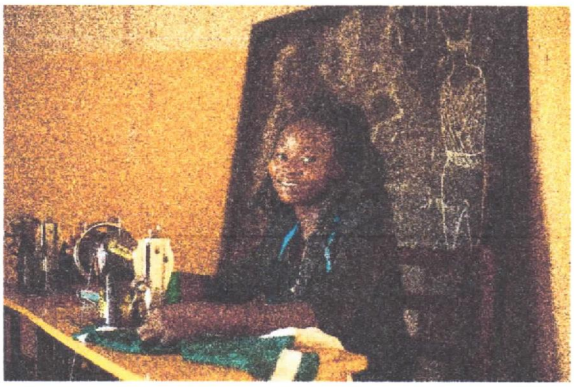
Achievements and performance

Chief Executive's Review
Committed to Sustainable Change

We are delighted that 2020 has been another successful year for Amigos in spite of the COVID-19 pandemic. We worked hard to respond appropriately to the pandemic to ensure where possible programmes could continue and where not the most vulnerable could be reached with necessary supplies. We are grateful that all our donors and supporters were understanding of the situation, sometimes increasing their giving and always allowing us to make changes when necessary to the programmes.

We secured significant grants from trusts and foundations to support Kira Farm Development Centre and our conservation farming groups in northern Uganda. Although we missed out on income through school and church trips to Uganda owing to the pandemic, we met our target of income raised through individual and corporate giving. We also enjoyed our best ever Christmas Appeal, raising over £46,000 to support the work generally. Thus, this total income, together with the conscientious work of our local partner, made it possible to touch the lives of 20,748 people in 2020, bringing the total to almost 137,000 since Amigos began in 2000.

This year we worked directly with 30 communities, through local pastors and community leaders, deepening the synergy in all our project areas. In these communities we delivered training in conservation farming and provided short-term child sponsorship for the most vulnerable, as well as installing 7 boreholes. The number of children collecting water after dark has dropped from 85% to 0% as a result of the boreholes. And with the hygiene training 100% of the people wash their hands before and after meals compared to 5% previously, which contributes to the reduction from 57% to 15% of the occurrence of diarrhoea.



Although Kira Farm training was not able to proceed as planned in 2020, when it was safe to travel our staff visited previous graduates to monitor their progress and encourage them. Among them was Nancy Lanyero from Kitgum, a 2016 Kira Farm graduate, who grew up as an orphan and spent two terrible years in an Internally Displaced Persons camp, sheltering from the Lord's Resistance Army. She has been elected as a youth candidate in Uganda's recent general election. Nancy has partnered with her sub-county leadership to open a vocational training centre, which has helped hundreds of young people. Nancy now feels that winning the election has given her the platform to do even more, including lobbying the government for funds, giving hope and training to so many more disadvantaged young Ugandans.



We are also pleased that two exciting new initiatives began in 2020. First, our Menstrual Hygiene Management (MHM) programme was launched to provide up to 5,000 Ugandan girls with reusable sanitary products, so as to enable them to participate fully in their education and appreciate their own worth and potential. Families where mothers are educated have a much greater chance of surviving and rising out of poverty. Yet, in Uganda 86% of girls miss school because of periods and 22% drop out altogether. Our programme seeks to give these girls and their families a future in supportive communities.



Second, the Youth Inclusion project in Kaliro was started. This is a completely community-initiated and led project to reach out to poor and disaffected youth with holistic training so that they are included in Ugandan society and fully playing their role in the development of the country. Local farming group leaders, pastors and Kira Farm graduates, inspired by an Amigos workshop, have founded the Namukoge Youth Development Centre, with only minimal support from us. So far 73% of the trainees have realised increased self-esteem, self-confidence and positive attitudes and 80%
of the youths are fully integrated into the community, often assisting older people in farming and feel accepted by the community compared to 1% in the baseline survey.

We would not be able to do any of this vital work without our partnership with Amigos Uganda, our incredibly generous supporters, and our partnerships with hugely valued trusts, foundations and corporations. Thank you.

Achievements and performance *(continued)*
Areas of focus

Conservation Farming - We provide training in conservation farming in rural communities in northern Ugandan, and at our main training hub - Kira Farm Development Centre.

Vocational Training - At the residential Kira Farm Development Centre we equip young adults with vocational skills in carpentry, construction, tailoring, hairdressing and bike mechanics. In rural communities we provide training in marketing and micro-enterprise. All beneficiaries receive training in business skills. We provide access to tools and bicycles to support these income generating activities.

Life Skills - We deliver training in practical technologies, conflict resolution and restorative justice.

Clean Water - We aim to install boreholes to provide clean water, where necessary, in the 30 communities we work in. All beneficiaries we work alongside receive training in health and hygiene.

Gender Empowerment - We focus on the equal value, honouring and the genuine empowerment of women across all our programmes.

Education - To ensure children attend school we work with whole families, providing guardians with the farming and business skills needed to support the children in their care, as well as distributing uniforms and academic materials to ensure the poorest children gain an education.

Future Plans

Equip the Local Churches- In the next 2 to 3 years we will give special emphasis to equipping the *local churches in transformative mission so they are empowered to continue the projects reaching at* least 35,000 poor and marginalised people annually. This realignment of our vision and practice so that churches deliver the work of integral community development we believe will be a strategic initiative to bring about a deeper, more extensive and ongoing transformation for the following reasons: 1) the church is permanently in and part of the community unlike most other actors in development, 2) the Ugandan church recognises the inter-connected nature of life (e.g. spiritual realities impinge on physical realities, underlying attitudes to life outwork themselves in work and practices) and 3) such holistic transformation is central to the church's vocation.

Coordinate Child Sponsorship, Kira Farm and Conservation Farming Groups together- In 2021 we will improve the coordination of our three main projects, Child Sponsorship, Kira Farm and Conservation Farming, so they fit better together as a cohesive whole.

Conservation Farming Groups- Every year, we take on and train an additional ten conservation farming groups. In 2021 we will, once again, lead 30 farming groups, training 1,050 people in conservation farming, impacting the lives of 7,350 people.

Youth Inclusion Programme- 2021 will see the continuation of the pilot of our Youth Inclusion Programme, which builds upon the success of the conservation farming groups. The programme is specifically designed to include poor and disaffected youth, who are not considered valued members of society and are, therefore, lost and marginalised. The programme aims to reduce poverty and promote civic harmony by bridging the gap between the older and younger generations.

Child Sponsorship- Last year, we supported 63 new children and their families, bringing the total number of sponsored children to 461. In 2021, we would love to add another 100 families to our child sponsorship programme.

Achievements and performance *(continued)*

Kira Farm Development Centre- Every year, we have more and more precious young people pursuing the opportunity to come to Kira Farm. This year, 2021, we have 49 trainees. We look forward to seeing them blossom over the coming months.

Water and WASH training- We will install ten more boreholes in 2021 and provide the local communities with training in health and hygiene so that they may thrive.

Rent-to-buy Bikes and Solar Packs- Amigos trainees will continue to be trained in bike construction and repair. We will continue to collect fees for bikes, and 100 new bikes will be distributed along with the remainder of the solar packs in 2021.

Menstrual Health Management- 2020 saw the launch of Amigos' Menstrual Health Management programme, which unfortunately was disrupted by COVID-19 and the Uganda lockdown. We will continue to execute this programme this year where Kira Farm trainees will make the remaining 4,000 reusable sanitary towel packs which will be distributed via churches to girls living in poverty, helping to remove stigma around menstruation and improve school attendance.

Reforestation Programme- We will launch our sustainable reforestation programme that includes the planting of indigenous trees that are essential for the environment, alongside fast-growing, sacrificial species for burning, building or charcoal production.

Equal opportunities
Amigos Worldwide is committed to the principle and practice of equal opportunities and aims to be an equal-opportunities employer. Our employment policy seeks to ensure that no job applicant or employee receives less favourable treatment on the grounds of sex, marital status, ethnic origin, disability, class, colour, HIV and AIDS status, personal circumstances, sexual orientation, or any other grounds that are unjustifiable in terms of equality of opportunities for all.

The Environment
We are committed to reducing the environmental impacts of our operations and playing our part in reducing climate change and its adverse impact on many of the communities we work with.

Achievements and performance *(continued)*

Thank you

Nothing would be possible without the individuals, volunteers, churches, trusts, foundations, corporations and businesses who supported us throughout 2020, including with our Christmas Appeal. We would like to give our special thanks to the following trusts, foundations and organisations for their support this year:

Trusts and foundations

Ashworth Charitable Trust
Bright Future Trust
Corton Hill Trust
Eleanor Rathbone Charitable Trust
Freedom Trust
Open Gate Trust
Q Charitable Trust
Souter Charitable Trust
States of Guernsey Overseas Aid and Development Commission
St James' Place
The Anderton Foundation
The Atwood Trust
The Ninety Foundation
The Pickwell Foundation
The Rhododendron Trust

Corporate partners

Barnstaple Travel Clinic
Brewer, Harding & Rowe
Global English
Just Office
Kings Carpets
Local Rotary Clubs - Braunton, Barnstaple, Ilfracombe, Tiverton
Philip J Milton & Company Plc
Southgate Estates
WorldFirst

Charity partners

Farming God's Way
Forest Garden (funding won by Uganda)
Tools for Self Reliance
Tools with a Mission
Work Aid

Churches

Church in the Park (Australia)
Grosvenor Church, Barnstaple
Holy Trinity Church, Barnstaple
Holy Trinity, Brimscombe
Ilfracombe Baptist Church
Primley United Reform Church

Achievements and performance *(continued)*

St Austell Life and Light Church
St Hieritha Parish Church
St Mary's Church, Wythall
St Mark's Church (Cardiff)

Schools

Bishops Tawton Primary School
Braunton Academy
Denmark Road High School
Hockerill Anglo-European College
Kingsacre Primary School
Ludgvan School
Pilton Bluecoat Academy
Pilton Community College
South Molton United C of E Primary School
The Park Community School

Financial review

Amigos' work is funded through a range of regular donors, one-off donations, trusts and grants. 2020 saw our income decrease to £367,723. This has been due to the effects of the Coronavirus pandemic which forced the cancellation of trips to Kira Farm

Expenditure
We spent £383,003 to help improve the lives of those in poverty across Uganda.

- We continued to run Kira Farm Development Centre, reflecting our commitment to raising up the next generation of mothers and fathers who can transform their communities.

- We invested in rural community projects through conservation farming groups, building on previous success, after recognising that this approach greatly increases our impact levels at a very low cost.

- We continued in our commitment to support children in education through our Child Sponsorship Programme, as well as equipping their families through projects including business training, health, nutrition, livelihoods and clean water.

- We continue to focus not on just individuals, but entire communities, equipping them with the skills, knowledge and access to essentials such as food, water and education so that they may become self-sufficient.

- Of our total expenditure in the year, 90% was spent on charitable activities. This is in part due to our continual efforts to ensure overheads in the UK remain low to ensure maximum funds can be sent to Uganda.

- We work hard to ensure that every penny donated to Amigos has the biggest possible impact and are proud to tell you that of every £1 donated, 90 pence goes towards our projects in Uganda." Phil Pugsley, CEO

Financial review *(continued)*

Reserves Policy and Going Concern

The trustees hold restricted reserves of £90,917

The trustees review the level of reserves on a regular basis to ensure that the appropriate levels are maintained in light of the main risks to the organisation and future developments. The following designated reserves are held at the year end:

1. Fixed assets which cannot be used to fund expenditure without being sold of £1,362.

2. In order to protect the charity's beneficiaries from unexpected falls in income, or unexpected expenditure, we have a fund equating to six months budgeted running costs of £141,000

3. A project development fund of £25,000 to be used to support new projects

The remaining reserves of £40,450 are held in the General Fund.

The trustees have reviewed the circumstances of the Charity and consider that adequate resources continue to be available to fund its activities for the foreseeable future. The trustees are of the view that the charity is a going concern.

Impairment Review Policy
Each year, the Trustees physically review the assets of the Charity to consider whether there are any indicators of permanent impairment. If any impairment is found, the value of the impairment is taken to the Statement of Financial Activities in the year

Management of Risk
The Trustees have identified that the main risks to the Charity are:

- Difficulties in controlling expenditure due to geographical separation- Periods of recession and economic downturn

- Potential misappropriation of assets

- The continuing health emergency has led to cancellation of trips to Uganda in 2021, it is uncertain when trips will resume. We will not be receiving any donations from Amigos Worldwide Ventures Limited until trips resume.

  We have not been able to travel to Uganda, UK management and Trustees have been in regular contact with our Ugandan partners through video conferencing.

  The charity has continued to monitor activities to safeguard the health of its people and maintain operational activities. We continue to actively review our income and expenditure forecasts, in order to protect the charity.

The Trustees monitor the risks with contact and communication with the managers and responsible individuals in Uganda.

Events after the end of the reporting period

Particulars of events after the reporting date are detailed in note 29 to the financial statements.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 20/09/21 and signed on behalf of the board of trustees by:

Mr B Campbell-Colquhoun
Trustee

Amigos Worldwide

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Amigos Worldwide

Year ended 31 December 2020

I report to the trustees on my examination of the financial statements of Amigos Worldwide ('the charity') for the year ended 31 December 2020.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 charity as required by section 386 of the 2006 Act; *or*

2. the financial statements do not accord with those records; or

3. the financial statements 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 financial statements 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.

cwilliams

Catherine Williams ACA DChA
Independent Examiner
Thomas Westcott Chartered Accountants
47 Boutport Street
Barnstaple
Devon
EX31 1SQ

23rd September 2021

Amigos Worldwide

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2020

	Note	2020 Unrestricted funds £	2020 Restricted funds £	2020 **Total funds** £	2019 Total funds £
Income and endowments					
Donations and legacies	**5**	147,279	214,506	**361,785**	403,837
Other trading activities	**6**	4,720	–	**4,720**	795
Investment income	**7**	1,218	–	**1,218**	1,555
Total income		153,217	214,506	**367,723**	406,187
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	**8**	1,227	–	**1,227**	230
Costs of other trading activities	**9**	1,011	–	**1,011**	1,031
Expenditure on charitable activities	**10,11**	139,665	241,100	**380,765**	476,953
Total expenditure		141,903	241,100	**383,003**	478,214
Net expenditure		11,314	(26,594)	**(15,280)**	(72,027)
Transfers between funds		(46,784)	46,784	–	–
Net movement in funds		(35,470)	20,190	**(15,280)**	(72,027)
Reconciliation of funds					
Total funds brought forward		243,282	70,727	**314,009**	386,036
Total funds carried forward		207,812	90,917	**298,729**	314,009

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 17 to 29 form part of these financial statements.

Amigos Worldwide

Company Limited by Guarantee

Statement of Financial Position

31 December 2020

	Note	2020 £	£	2019 £
Fixed assets				
Tangible fixed assets	20		1,362	1,668
Investments	21		100	100
			1,462	1,768
Current assets				
Stocks	23	2,168		–
Debtors	24	32,048		24,226
Cash at bank and in hand		267,487		292,982
		301,703		317,208
Creditors: amounts falling due within one year	25	4,436		4,967
Net current assets			297,267	312,241
Total assets less current liabilities			298,729	314,009
Net assets			298,729	314,009
Funds of the charity				
Restricted funds			90,917	70,727
Unrestricted funds			207,812	243,282
Total charity funds	26		298,729	314,009

For the year ending 31 December 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 20/09/21, and are signed on behalf of the board by:

Mr B Campbell-Colquhoun
Trustee

Charity registration number: 1119450 Company registration number: 6122350

The notes on pages 17 to 29 form part of these financial statements.

Amigos Worldwide

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2020

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 3 Boutport Street, Mermaid Walk, Barnstaple, Devon, EX31 1RH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a small entity as defined in FRS 102 SORP and as a result has taken the exemption from preparing a cashflow statement.

Consolidation

The charity is not required to prepare consolidated accounts in accordance with the Charities Act 2011, and has taken advantage of the option not to prepare consolidated financial statements contained in Section 398 of the Companies Act 2006 on the basis that the charity and its subsidiary undertakings comprise a small group.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

3. **Accounting policies** *(continued)*

Incoming resources

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacies are received by way of donations, grants and gifts and are included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity, being the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market. The value of services provided by volunteers has not been included.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Investment income is included when receivable.

Income from charitable trading activity is accounted for when earned.

Legacies are included when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

3. **Accounting policies** *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures, Fittings & Equipment - 4 years straight line

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

4. Limited by guarantee

Amigos Worldwide is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2020 £**
Donations			
General donations	115,129	–	**115,129**
Gifts			
Gift aid recoverable	13,074	20,555	**33,629**
Grants			
Grants receivable	19,076	52,541	**71,617**
Bees	–	70	**70**
Solar lights christmas appeal	–	2,113	**2,113**
Sponsorship			
Child sponsorship	–	55,338	**55,338**
Kira Teacher/Student sponsorship	–	30,835	**30,835**
KiRU	–	221	**221**
Child gifts	–	8,924	**8,924**
Boreholes/water projects	–	16,379	**16,379**
Community Sponsorship	–	27,530	**27,530**
	147,279	214,506	**361,785**

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
General donations	129,894	–	129,894
Gifts			
Gift aid recoverable	11,884	25,812	37,696
Grants			
Grants receivable	10,400	62,503	72,903
Bees	–	316	316
Solar lights christmas appeal	–	18,177	18,177
Sponsorship			
Child sponsorship	–	60,905	60,905
Kira Teacher/Student sponsorship	–	36,569	36,569
KiRU	–	34	34
Child gifts	–	8,575	8,575
Boreholes/water projects	–	19,061	19,061
Community Sponsorship	–	19,707	19,707
	152,178	251,659	403,837

6. Other trading activities

	Unrestricted Funds £	**Total Funds 2020 £**	Unrestricted Funds £	Total Funds 2019 £
Miscellaneous income	3,680	**3,680**	353	353
SaltRock clothing	40	**40**	442	442
Other income rent	1,000	**1,000**	–	–
	4,720	**4,720**	795	795

7. Investment income

	Unrestricted Funds £	**Total Funds 2020 £**	Unrestricted Funds £	Total Funds 2019 £
Bank interest receivable	1,218	**1,218**	1,555	1,555

8. Costs of raising donations and legacies

	Unrestricted Funds £	**Total Funds 2020 £**	Unrestricted Funds £	Total Funds 2019 £
Cost of events	558	**558**	230	230
Shop costs	669	**669**	–	–
	1,227	**1,227**	230	230

9. Costs of other trading activities

	Unrestricted Funds 2020 £	**Total Funds 2020 £**	Unrestricted Funds 2019 £	Total Funds 2019 £
Fundraising events	1,011	**1,011**	1,031	1,031

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2020 £**
Grants	102,767	191,732	**294,499**
Project costs	–	49,368	**49,368**
Support costs	36,898	–	**36,898**
	139,665	241,100	**380,765**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Grants	116,741	262,417	379,158
Project costs	–	44,349	44,349
Support costs	53,446	–	53,446
	170,187	306,766	476,953

11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	**Total funds 2020 £**	Total fund 2019 £
Grants	–	294,499	–	**294,499**	379,158
Project costs	49,368	–	–	**49,368**	44,349
Support costs	–	–	36,898	**36,898**	53,446
	49,368	294,499	36,898	**380,765**	476,953

12. Analysis of support costs

	Support costs	**Total 2020**	Total 2019
	£	**£**	£
Staff costs	18,440	**18,440**	30,902
Premises	3,750	**3,750**	3,750
Communications and IT	5,143	**5,143**	5,254
Depreciation	782	**782**	1,226
Finance costs	1,665	**1,665**	1,635
Insurance	1,098	**1,098**	882
Accountancy fees	1,122	**1,122**	1,110
Independent examiner's fees	1,122	**1,122**	1,110
Office costs	3,291	**3,291**	3,193
Staff training	450	**450**	420
Legal and professional	35	**35**	2,722
UK Travel Costs	–	–	1,242
	36,898	**36,898**	53,446

13. Analysis of grants

	2020	2019
	£	£
Grants to institutions		
Amigos Uganda	**294,499**	379,158
Total grants	**294,499**	379,158

14. Net expenditure

Net expenditure is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation of tangible fixed assets	**782**	1,226

15. Independent examination fees

	2020	2019
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**1,122**	1,110
Other financial services	**1,122**	1,110
	2,244	2,220

16. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020	2019
	£	£
Wages and salaries	**60,636**	68,317

The average head count of employees during the year was 5 (2019: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2020	2019
	No.	No.
Management and administration - UK	**3**	3

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

17. Trustee remuneration and expenses

Trustee Philip Pugsley, who is also an employee as notified to the Charity Commission, received a salary of £17,288 during the year (2019- £24,512) and reimbursed travel expenses amounting to £Nil (2019 - £1,025).

Trustee Rachel Lewis, who is also an employee as notified to the Charity Commission, received a salary of £Nil (2019 - £14,500).

18. Transfers between funds

During the year ended 31 December 2020 restricted expenditure exceeded the restricted funds generated for the KiRU fund and Kira student and teacher sponsorship fund. These deficits were made up by way of transfer from unrestricted funds.

19. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

20. Tangible fixed assets

	Fixtures and fittings	**Total**
	£	£
Cost		
At 1 January 2020	13,454	**13,454**
Additions	476	**476**
At 31 December 2020	13,930	**13,930**
Depreciation		
At 1 January 2020	11,786	**11,786**
Charge for the year	782	**782**
At 31 December 2020	12,568	**12,568**
Carrying amount		
At 31 December 2020	1,362	**1,362**
At 31 December 2019	1,668	1,668

21. Investments

	Shares in group undertakings £
Cost or valuation	
At 1 January 2020 and 31 December 2020	**100**
Impairment	
At 1 January 2020 and 31 December 2020	**–**
Carrying amount	
At 31 December 2020	**100**
At 31 December 2019	100

All investments shown above are held at valuation.

22. Investment entities

The above investment relates to 100% of the share capital of its subsidiary company Amigos Worldwide Ventures Limited, which is incorporated in England and Wales. The registered office for Amigos Worldwide Ventures Limited is 3 Boutport Street, Barnstaple, Devon, England, EX31 1RH. As at 31 December 2020 the capital and reserves of the company stood at £100 (2019: £100). The profit/(loss) for the period ending 31 December 2020 was £Nil (2019: £Nil).

23. Stocks

	2020 £	2019 £
Finished goods and goods for resale	**2,168**	–

24. Debtors

	2020 £	2019 £
Other debtors	**32,048**	24,226

25. Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	**4,436**	4,967

26. Analysis of charitable funds

Unrestricted funds

	At 1 January 2020 £	Income £	Expenditure £	Transfers £	**At 31 December 2020 £**
General Fund	55,697	153,217	(91,121)	(77,343)	**40,450**
Running costs	141,000	–	–	–	**141,000**
Project development	44,917	–	(50,000)	30,083	**25,000**
Fixed assets	1,668	–	(782)	476	**1,362**
	243,282	153,217	(141,903)	(46,784)	**207,812**

	At 1 January 2019 £	Income £	Expenditure £	Transfers £	At 31 December 2019 £
General Fund	69,074	154,528	(105,139)	(62,766)	55,697
Running costs	141,000	–	–	–	141,000
Project development	10,000	–	(5,083)	40,000	44,917
Fixed assets	2,894	–	(1,226)	–	1,668
Uganda Fund	60,000	–	(60,000)	–	–
	282,968	154,528	(171,448)	(22,766)	243,282

General Funds
General funds are donations and other incoming resources receivable or generated for the objects of the charity without further specific purpose and which the charity may use for its purpose at its discretion.

Running Costs
Funds designated to protect the charity's beneficiaries from unexpected falls in income or unexpected expenditure equating to six months budgeted running costs.

Project Development
A project development fund used to support new projects.

Fixed Assets
Fixed assets which cannot be used to fund expenditure without being sold.

Uganda Fund
The Trustees have made a grant of the £60,000 held in this fund to Amigos Uganda, which has been used to set up an endowment fund to provide income.

26. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 January 2020 £	Income £	Expenditure £	Transfers £	**At 31 December 2020 £**
Child sponsorship and gifts	9,614	75,845	(64,341)	–	**21,118**
Community sponsorship Kira Student and	–	34,934	(20,305)	(14,629)	–
Teacher sponsorship	10,500	33,482	(83,347)	51,865	**12,500**
KiRU	–	19,039	(33,670)	14,631	–
Boreholes	42,532	24,037	(34,522)	–	**32,047**
Bees	78	95	–	–	**173**
Menstrual Health Management	–	21,901	(4,915)	(5,083)	**11,903**
Bikes	2,894	–	–	–	**2,894**
Solar	5,109	5,173	–	–	**10,282**
	70,727	214,506	(241,100)	46,784	**90,917**

	At 1 January 2019 £	Income £	Expenditure £	Transfers £	At 31 December 2019 £
Child sponsorship and gifts	22,623	85,147	(98,156)	–	9,614
Community sponsorship Kira Student and	–	22,941	(2,905)	(20,036)	–
Teacher sponsorship	12,500	50,437	(67,231)	14,794	10,500
KiRU	–	13,034	(41,042)	28,008	–
Boreholes	43,272	59,282	(60,022)	–	42,532
Bees	10,348	395	(10,665)	–	78
Bikes	14,325	25	(11,456)	–	2,894
Solar	–	20,398	(15,289)	–	5,109
	103,068	251,659	(306,766)	22,766	70,727

Purpose of restricted funds

Child sponsorship funds are used to enable children in Uganda to be supported through education

Community Sponsorship funds are used to ensure children attend school we work with whole families, providing guardians with the farming and business skills needed to support the children in their care, as well as distributing uniforms and academic materials to ensure the poorest children gain an education.

Kira Student and Teacher Sponsorship funds are used to support the training of young people at Kira Farm Development Centre.

KiRU funds are used to train rural farming groups.

Boreholes/water project funds are used to provide access to clean water.

Bees funds are used to provide hives and training in beekeeping.

Menstrual Health Management funds are used to help to remove stigma around menstruation and improve school attendance.

Bikes funds are used to provide bicycles amongst our farming groups and fund a bikes mechanics curriculum at Kira Farm.

Solar funds are used to provide solar power packs amongst our farming groups.

27. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2020 £**
Tangible fixed assets	1,362	–	**1,362**
Investments	100	–	**100**
Current assets	210,786	90,917	**301,703**
Creditors less than 1 year	(4,436)	–	**(4,436)**
Net assets	207,812	90,917	**298,729**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Tangible fixed assets	1,669	–	1,669
Investments	100	–	100
Current assets	246,480	70,727	317,207
Creditors less than 1 year	(4,967)	–	(4,967)
Net assets	243,282	70,727	314,009

28. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2020	2019
	£	£
Later than 1 year and not later than 5 years	**625**	4,375

29. Post balance sheet events

At the date of preparation of the financial statements, the instability factor relating to the Covid health emergency should not be underestimated. There have been no adjusting events identified whilst preparing the accounts.

The charity has reviewed this scenario and evaluated the management actions to mitigate the operational impact. The charity has adopted initiatives to safeguard the health of its people and actions aimed at maintaining operational activity. The repercussions on any adjustments to the financial statements are currently not determinable in light of the volatility of the scenario and the continuous evolution of the market, these will be reflected in the 2021 results.

30. Related parties

During the year ended 31 December 2020 the charity benefited from an interest free loan from its subsidiary company. The amount owed to the subsidiary at the year end was £14,347 (2019: £45,377).

The subsidiary company distributed their profit for the year totalling £14,406 (2019: £45,377) to Amigos Worldwide. This profit will be paid to Amigos Worldwide within 9 months of the year end