

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



Amigos Worldwide

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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)

Registered Office The charity is incorporated in England and Wales.
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 build 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."*

Amigos Worldwide

Trustees' Report



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.

Amigos Worldwide

Trustees' Report



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.

Amigos Worldwide

Trustees' Report



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.

Amigos Worldwide

Trustees' Report



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 of 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 as 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.

Amigos Worldwide

Trustees' Report



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

Amigos Worldwide

Trustees' Report

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.

Amigos Worldwide

Trustees' Report

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

Amigos Worldwide

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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.

Amigos Worldwide

Trustees' Report

- 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.

Amigos Worldwide

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.

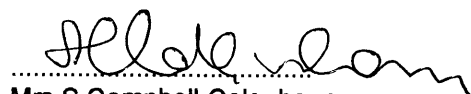
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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

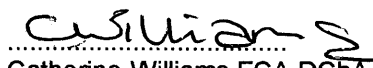
Independent examiner's statement

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.


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

Date: 10 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		<u>221,063</u>	<u>178,733</u>	<u>399,796</u>	<u>582,419</u>
Expenditure on:					
Raising funds	6	(6,296)	-	(6,296)	(1,823)
Charitable activities	7	<u>(262,479)</u>	<u>(372,708)</u>	<u>(635,187)</u>	<u>(452,416)</u>
Total expenditure		<u>(268,775)</u>	<u>(372,708)</u>	<u>(641,483)</u>	<u>(454,239)</u>
Net (expenditure)/income		(47,712)	(193,975)	(241,687)	128,180
Transfers between funds		<u>(157,502)</u>	<u>157,502</u>	<u>-</u>	<u>-</u>
Net movement in funds		(205,214)	(36,473)	(241,687)	128,180
Reconciliation of funds					
Total funds brought forward		<u>953,032</u>	<u>113,221</u>	<u>1,066,253</u>	<u>938,073</u>
Total funds carried forward	20	<u><u>747,818</u></u>	<u><u>76,748</u></u>	<u><u>824,566</u></u>	<u><u>1,066,253</u></u>

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

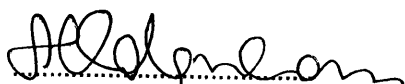
For the financial year ending 31 December 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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.

Amigos Worldwide

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.

Amigos Worldwide

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

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.

Amigos Worldwide

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

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.

Amigos Worldwide

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

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.

Amigos Worldwide

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

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
	<u>195,692</u>	<u>178,733</u>	<u>374,425</u>
	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
	<u>361,932</u>	<u>202,746</u>	<u>564,678</u>

Amigos Worldwide

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

4 Income from other trading activities

	Unrestricted funds	Total 2024
	£	£
Shop sales	<u>2,578</u>	<u>2,578</u>

	Unrestricted funds	Total 2023
	£	£
Shop sales	<u>475</u>	<u>475</u>

5 Investment income

	Unrestricted funds	Total 2024
	£	£
Interest receivable	<u>22,793</u>	<u>22,793</u>

	Unrestricted funds	Total 2023
	£	£
Interest receivable	<u>17,266</u>	<u>17,266</u>

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	<u>1,567</u>	<u>1,567</u>
	<u>6,296</u>	<u>6,296</u>

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

Amigos Worldwide

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

7 Expenditure on charitable activities

		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
		<u>262,479</u>	<u>372,708</u>	<u>635,187</u>

		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
		<u>102,757</u>	<u>349,659</u>	<u>452,416</u>

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
	<u>81,765</u>	<u>58,467</u>

Amigos Worldwide

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

9 Analysis of grants

	2024 £	2023 £
Grants to institutions		
Amigos Worldwide Uganda	<u>477,673</u>	<u>328,724</u>

10 Net incoming/outgoing resources

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

	2024 £	2023 £
Depreciation of fixed assets	<u>1,024</u>	<u>483</u>

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	<u>5,070</u>	<u>3,980</u>
	<u>113,072</u>	<u>91,682</u>

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	<u>3</u>	<u>3</u>

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

Amigos Worldwide

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

13 Independent examination fees

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

14 Tangible fixed assets

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

Amigos Worldwide

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

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).

Amigos Worldwide

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

16 Debtors

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

17 Cash and cash equivalents

	2024	2023
	£	£
Cash at bank	<u>823,563</u>	<u>899,610</u>

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
	<u>12,524</u>	<u>6,926</u>

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	<u>6,563</u>	<u>10,313</u>

Amigos Worldwide

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

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
	<u>953,032</u>	<u>221,063</u>	<u>(268,775)</u>	<u>(157,502)</u>	<u>747,818</u>
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)	-	-
	<u>113,221</u>	<u>178,733</u>	<u>(372,708)</u>	<u>157,502</u>	<u>76,748</u>
Total funds	<u>1,066,253</u>	<u>399,796</u>	<u>(641,483)</u>	<u>-</u>	<u>824,566</u>

Amigos Worldwide

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
	<u>778,482</u>	<u>379,673</u>	<u>(104,580)</u>	<u>(100,543)</u>	<u>953,032</u>
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
	<u>159,591</u>	<u>202,746</u>	<u>(349,659)</u>	<u>100,543</u>	<u>113,221</u>
Total funds	<u>938,073</u>	<u>582,419</u>	<u>(454,239)</u>	<u>-</u>	<u>1,066,253</u>

Amigos Worldwide

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

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.

Amigos Worldwide

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

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	<u>747,818</u>	<u>76,748</u>	<u>824,566</u>

	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	<u>953,032</u>	<u>113,221</u>	<u>1,066,253</u>

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).