



Love in Action

Sponsoring Children's Education in Uganda

**LOVE IN ACTION
(INTERNATIONAL)**

Charity number 1122493

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**

LOVE IN ACTION (INTERNATIONAL)

CONTENTS FOR THE YEAR ENDED 31 MARCH 2021

	Page
Legal and administrative information	1
Trustees Annual Report	2-3
Independent Examiners Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the financial statements	7 - 10

LOVE IN ACTION (INTERNATIONAL)

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2021

Charity number	1122493
Registered Office	86 London Road Lexden Colchester Essex CO3 9DW
Trustees	Andrew Neill Susann Lalla-Maharajh James Went Stephanie Neill Jacqueline Mann John Pitts
Legal Status	Unincorporated Charity
Governing Instrument	Declaration of Trust Dated 13th November 2007

Objects

1. The relief of poverty, advancement of education and providing employment opportunities particularly but not exclusively for children and young people. 2. To support in particular, but not exclusively, the charitable work of 'Love in Action' (Uganda Reg No. S5914/6097) a Ugandan NGO which provides education, accommodation and employment opportunities.

Bankers	CAF Bank Ltd Kings Hill 26 Kings Hill Avenue West Mailing Kent ME19 4JQ
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Independent Examiners	Community360 Winsley's House High Street Colchester Essex, CO1 1UG
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LOVE IN ACTION (INTERNATIONAL)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

Love in Action (International) in the UK has continued despite the difficulties caused by Covid. We have about 150 sponsors sponsoring 233 children plus several donors who give regularly. Due to covid restrictions we were unable to hold any fund-raising events during the year, but despite this our overall income increased over the year.

We were given a Toyota Pickup during the year for shipping to Uganda we are very grateful for this generous donation.

The Friends of Love in Action and the Trustees met on Zoom during the year.

I have attached below a report of Noah Mayiga, one of our Uganda Directors on what has been happening in Uganda this year.

Beryl & I were unable to visit Uganda this year due to covid restrictions.

The Trustees and I would like to say a very big thank you to everyone who gave generously during this last year enabling the work to continue.

Alan Went
Managing Director
Love in Action

Uganda Update

This year has been and still is a difficult one because of the pandemic (covid 19) that covered and affected the whole world. But God has been so gracious to all of us and he is taking us through it.

Christ's Embassy Nursery and Primary School. Schools reopened in October 2020 for only candidate classes who had stayed home for 6 months without studying. When they returned, we had all of them (P.7 students) in boarding for 5 months before they did their national exams in March 2021. This enabled the teachers to teach them at any time they wanted. All students passed their exams

P.6 reported back beginning of March and P.1 to P.5 beginning of April – in our school! Nursery children have not yet reported back. The school population at the moment is about 270.

For the last many years, our P.7 candidates have been doing their national exams from another school and we had to transport them for the 2 days which I believe had a negative effect on them. But I am pleased to report that this year the local government gave us a sitting centre and our candidates did their national exams from our school!

Secondary School: The S.4 students also reported back from lockdown at the same time as P.7 and all of them stayed in boarding for 5 months without going back home! They did their national exams in March this year. Again all students passed. The total population (S.1 to S.3) is about 80.

Fence: I am also happy to report that both schools (primary and secondary) are now fenced. Now the children and school properties are very safe. We are so grateful to both God and generous donors.

Water: Since this year began, we had a problem of water at school. This was because the well (borehole) we have been using had almost dried up. It was giving us very little water. We could pump water for only 10 minutes and it dries up! But I am glad to report that now we have a new well.

LOVE IN ACTION (INTERNATIONAL)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

New Dormitory: This year we have been able to build and equip a bigger dormitory for girls of both schools. It can accommodate 60 students. This has enabled us to have more students in boarding from far places. Glory to God and many blessings to the giving hands.

Vehicles: This year we received a new Pickup double cabin from a friend of Love in Action.

The farm: We planted coffee on a large scale (about 9 acres) and it is doing very well. God has given us rain and in the dry season we can use the water from our new well to irrigate. We still have the pigs, goats and bananas.

The fishing project is still not doing well heavy rains. We just need to pray for favourable weather.

Hosanna Youth Project: This year we have had 4 children finishing primary level and 4 finishing Ordinary level. Those who finished primary will join secondary school and those who finished secondary some will join A - level and some will go for a course. Orikiza finished her medical course. We have had 2 girls from Kyetume joining the project. They are in boarding at Kasaka in P.6. The social workers are doing a great job visiting the families and encouraging the children.

The Clinic is doing well. Our 2 nurses (Lydia and Annet) are working hard giving services to both the children and local people.

Kasaka Fellowship is still going on. It has impacted the students, staff and some community people. Some parents are bringing students to our school because of the fellowship and they grateful for the impact.

We are so grateful to everyone who supports the work we are doing here. May the good Lord keep and bless you all.

Noah Mayiga
Director
Love in Action Uganda

Alan D Went

20/1/2022

LOVE IN ACTION (INTERNATIONAL)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2021

I report on the accounts of Love in Action (International) for the year ended 31 March 2021 which are set out on pages 5 to 10.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011 (The Act)) but that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention.

Basis of independent examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes considerations of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I 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.

Shelley-Marie Rudling FMAAT AATQB for and on behalf of:

Community360

Winsley's House, High Street, Colchester, Essex



Date 20th January
2022

LOVE IN ACTION (INTERNATIONAL)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Incoming resources					
Incoming resources from generating funds:					
Donations and Legacies	2	162,104	7,665	169,769	116,367
Other income		15,000	-	15,000	-
Total incoming resources		<u>177,104</u>	<u>7,665</u>	<u>184,769</u>	<u>116,367</u>
Resources expended					
Cost of generating funds:					
Charitable activities	3	159,888	8,428	168,316	102,107
Total resources expended		<u>159,888</u>	<u>8,428</u>	<u>168,316</u>	<u>102,107</u>
Net income for the year		17,216	(763)	16,453	14,260
Transfer between funds	5	11,895	(11,895)	-	-
Net movement of funds		17,216	(763)	16,453	14,260
Total funds brought forward	5	7,576	12,077	19,653	5,393
Total funds carried forward		<u><u>36,687</u></u>	<u><u>(581)</u></u>	<u><u>36,106</u></u>	<u><u>19,653</u></u>

The notes on pages 7 - 10 form an integral part of these financial statements.

LOVE IN ACTION (INTERNATIONAL)

BALANCE SHEET AS AT 31 MARCH 2021

	Notes	2021 £	2020 £
Current assets			
Cash at bank and in hand		36,566	28,136
		<u>36,566</u>	<u>28,136</u>
Debtors		-	-
		<u>-</u>	<u>-</u>
Creditors:			
Amounts falling due within one year	4	460	8,482
		<u>460</u>	<u>8,482</u>
Total current assets less current liabilities		36,106	19,653
		<u>36,106</u>	<u>19,653</u>
Total net assets		<u><u>36,106</u></u>	<u><u>19,653</u></u>
Funds			
Restricted funds	5	(581)	7,576
Unrestricted funds	5	36,687	12,077
		<u>36,687</u>	<u>12,077</u>
Total funds		<u><u>36,106</u></u>	<u><u>19,653</u></u>

Approved by the Trustees on:

Signed



Andrew Neill

Date

17/1/2022

LOVE IN ACTION (INTERNATIONAL)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1 Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement on Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019). (Charities SORP), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Cash flow statements

The financial statements do not include a cash flow statement because the charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1

1.2 Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

1.3 Incoming resources

Recognition of Incoming resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contact income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual income and performance related grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

LOVE IN ACTION (INTERNATIONAL)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

1.4 Expenditure and Liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Support costs

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

Fixed assets

Tangible fixed assets for use by the charity, these are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Change of accounting policies and rules and methods of valuation

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

2 Donations and legacies

	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Donations & gifts	162,104	7,665	169,769	116,367
	<u>162,104</u>	<u>7,665</u>	<u>169,769</u>	<u>116,367</u>

LOVE IN ACTION (INTERNATIONAL)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

3 Resources expended: charitable activities

	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Administrative expenses	1,135	-	1,135	549
Advertising & publicity	-	-	-	36
Bank charges	551	-	551	797
Grants & donations	150,885	-	150,885	97,382
Legal & Professional Fees	460	-	460	1,128
Volunteer Donations	-	8,428	8,428	-
Other expenses	6,857	-	6,857	-
Travel & subsistence	-	-	-	2,215
	<u>159,888</u>	<u>8,428</u>	<u>168,316</u>	<u>102,107</u>

4 Creditors: amounts falling due within one year

	2021 Total £	2020 Total £
Accruals	460	840
Loans	-	3,500
Sundry Creditors	-	4,142
	<u>460</u>	<u>8,482</u>

5 Fund balances

Movement in funds

	At 01/04/20 £	Incoming resources £	Outgoing resources £	Transfers £	At 31/03/21 £
Restricted funds					
A&B Fund	183	7,665	(8,428)	-	(581)
Sponsorship Fund	15,208	-	-	(15,208)	-
Uganda Projects	(3,313)	-	-	3,313	-
	<u>12,078</u>	<u>7,665</u>	<u>(8,428)</u>	<u>(11,895)</u>	<u>(581)</u>
Unrestricted funds					
General Funds	7,576	177,104	(159,888)	11,895	36,687
	<u>7,576</u>	<u>177,104</u>	<u>(159,888)</u>	<u>11,895</u>	<u>36,687</u>
Total funds	<u>19,654</u>	<u>184,769</u>	<u>(168,317)</u>	<u>-</u>	<u>36,106</u>

LOVE IN ACTION (INTERNATIONAL)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

6 Staff costs and numbers

The charity employed no members of staff in this or the previous financial year.

7 Payments to trustees and other related party transactions

No payments were made to Trustees in this or the previous financial year. Payments were made to one of the Trustee's relations (Alan & Beryl Went) to a total of £8,428.

8 Previous Year Statement of Activity

	Notes	Unrestricted funds £	Restricted funds £	2020 Total £
Incoming resources				
Incoming resources from generating funds:				
Donations and Legacies	2	62,663	53,705	116,367
Total incoming resources		<u>62,663</u>	<u>53,705</u>	<u>116,366</u>
Resources expended				
Cost of generating funds:				
Charitable activities	5	57,059	45,049	102,107
Total resources expended		<u>57,059</u>	<u>45,049</u>	<u>102,107</u>
Net income for the year		5,604	8,656	14,260
Total funds brought forward		1,972	3,421	5,393
Total funds carried forward		<u><u>7,576</u></u>	<u><u>12,077</u></u>	<u><u>19,653</u></u>

9 Risk assessment

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate risks.

10 Reserves Policy

The Trustees have considered the level of reserves they wish to retain, appropriate to the Charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

11 Public Benefit

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.