



Love in Action

Sponsoring Children's Education in Uganda

**LOVE IN ACTION
(INTERNATIONAL)**

Charity number 1122493

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022**

LOVE IN ACTION (INTERNATIONAL)

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LOVE IN ACTION (INTERNATIONAL)

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2022

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, accomodation 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 2022

We thank God for his provision again this year.

We also thank all our sponsors and donors who have continued to support the work we are doing in Uganda. We also want to thank the team in Uganda for their hard work. May the Lord continue to bless all of you.

This year started in the middle of Covid 19 lock down. Schools and churches here in Uganda were still closed until January 2022.

The Lord has enabled us to do the following: -

Christ's Embassy Primary school. The population in our school has increased this year from 270 to 313 pupils. The school has 14 teachers including the head teacher. The head teacher (Mr. Were Wilson) resigned about 2 years ago and this year our deputy head teacher – Isaiah was promoted and appointed as the head teacher because of his hard working and commitment. He is so happy for that. The primary seven candidates performed very well in their national exams. We had 23 candidates and 2 were in first grade, 16 in second grade, 3 in third grade and 2 in fourth grade. No one failed.

Secondary School: The school population has continued to increase from 80 students to 140 students. This has come because of the S.4 excellent performance in the national exams, mobilization of new students from different areas and the building of the new dormitory which has accommodated about 80 students.

We had 24 students in S.4. 7 students passed in first grade, 12 in second grade, 4 in third grade and 1 in fourth grade.

The clinic is doing well. Nurse Lydia started her own clinic and left us. She was replaced by nurse Rahab. Our Kasaka Fellowship is still going on. It has continued to impact and transform the lives of children and staff.

Hosanna Youth Project has been phased out this year, as the remaining clients are old enough to look after themselves. The accommodation has been allocated to Masaka based staff to rent.

Vehicles: This year we have bought a smaller used car but still in good condition. This will save us money on the fuel and it will also ease the movements of the social workers as they do their field work. Our Pickup is still in perfect condition. The pickup will mainly be used to carry heavy stuff to and from school or elsewhere.

The farm is doing very well. Our main activity is the growing of coffee. We have planted about 6000 plants. We are glad to report that after about 18 months, we have started to pick some coffee berries from the plants we planted first.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The fishing project we had to move the boat to a different fishing site and changed the management also because we were not getting any money from them. We have now started to get some income though it is small.

The office generator was moved to school. This has been a great help in providing power for pumping water for both the school and the farm and power for computers. It has also helped to provide better lights in the classrooms and around the school.

We have been able to buy 9 laptops for secondary school. They have helped greatly though we still need more because the school is growing.

Internet: We installed satellite internet at school which is both faster and reliable. This has enabled the school bursar to do her online and the students to do research. Our whole accounts team can now access the school finance records.

Directors: We are still 5 directors (Alan, Beryl, Noah, Susan and Maggie). Alan and Beryl were able to return to Uganda in March 2022 after spending over 2 years in the UK.

Challenges

In April the Directors and Management Team assessed the current requirements to develop the school and produced the following list of Capital Budget priorities.

- 1.Small Car for transport of Social Work team to Kasaka (Purchased)
- 2.Division of Bursars office and addition space in Clinic (completed)
- 3.Coffee Drying area and Storeroom
- 4.Kitchen for Secondary school – a requirement from Dept of Education.
- 5.Classrooms for Secondary School

We also noted the need for an additional teacher for the primary school to relieve the head teacher, and an assistant in the Nursery section. This requires extra staff accommodation.

Additionally, we need to provide lighting on the path to the dormitory and to replace our school minibus.

Alan Went
Managing Director
Love in Action



LOVE IN ACTION (INTERNATIONAL)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2022

I report on the accounts of Love in Action (International) for the year ended 31 March 2022 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

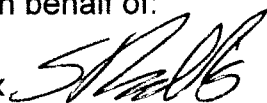
In the course of my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- 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 17th August 2022

LOVE IN ACTION (INTERNATIONAL)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Incoming resources					
Incoming resources from generating funds:					
Donations and Legacies	2	117,928	17,224	135,152	169,769
Other income		-	-	-	15,000
Total incoming resources		<u>117,928</u>	<u>17,224</u>	<u>135,152</u>	<u>184,769</u>
Resources expended					
Cost of generating funds:					
Charitable activities	3	142,080	8,276	150,356	168,316
Total resources expended		<u>142,080</u>	<u>8,276</u>	<u>150,356</u>	<u>168,316</u>
Net movement of funds		(24,152)	8,948	(15,204)	16,453
Total funds brought forward	5	36,687	(581)	36,106	19,653
Total funds carried forward		<u>12,535</u>	<u>8,367</u>	<u>20,902</u>	<u>36,106</u>

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

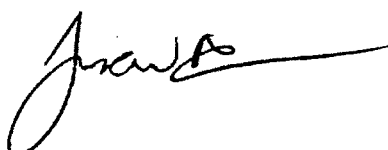
LOVE IN ACTION (INTERNATIONAL)

BALANCE SHEET AS AT 31 MARCH 2022

	Notes	2022 £	2021 £
Current assets			
Cash at bank and in hand		21,362	36,566
		<u>21,362</u>	<u>36,566</u>
Creditors:			
Amounts falling due within one year	4	<u>460</u>	<u>460</u>
Total current assets less current liabilities		20,902	36,106
Total net assets		<u><u>20,902</u></u>	<u><u>36,106</u></u>
Funds			
Restricted funds	5	8,367	(581)
Unrestricted funds	5	<u>12,535</u>	<u>36,687</u>
Total funds		<u><u>20,902</u></u>	<u><u>36,106</u></u>

Approved by the Trustees on:

Signed



Andrew Neill

Date 15th July 2022

LOVE IN ACTION (INTERNATIONAL)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

Volunteer help

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

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.

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	2022 Total	2021 Total
	£	£	£	£
Donations & gifts	117,928	17,224	135,152	169,769
	117,928	17,224	135,152	169,769

3 Resources expended: charitable activities

	Unrestricted funds	Restricted funds	2022 Total	2021 Total
	£	£	£	£
Administrative expenses	1,690	-	1,690	1,135
Bank charges	265	-	265	551
Grants & donations	138,533	1,600	140,133	150,885
Legal & professional fees	460	-	460	460
Volunteer donations	-	6,676	6,676	8,428
Other expenses	-	-	-	6,857
Travel & subsistence	1,133	-	1,133	-
	-	-	-	-
	142,080	8,276	150,356	168,316

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

4 Creditors: amounts falling due within one year	2022 Total £	2021 Total £
Accruals	460	460
Loans	-	-
Sundry Creditors	-	-
	460	460

5 Fund balances

<u>Movement in funds</u>	At 01/04/21 £	Incoming resources £	Outgoing resources £	Transfers £	At 31/03/22 £
Restricted funds					
A&B fund	(581)	7,224	(6,676)	-	(33)
Uganda wage fund	-	10,000	(1,600)	-	8,400
	(581)	17,224	(8,276)	-	8,367
Unrestricted funds					
General funds	36,687	117,928	(142,080)	-	12,535
	36,687	117,928	(142,080)	-	12,535
Total funds	36,106	135,153	(150,356)	-	20,903

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 £6,675.65 (2021: £8,428).

LOVE IN ACTION (INTERNATIONAL)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

8 Previous Year Statement of Activity

	Notes	Unrestricted funds £	Restricted funds £	2021 Total £
Incoming resources				
Incoming resources from generating funds:				
Donations and Legacies	2	177,104	7,665	184,768
Total incoming resources		<u>177,104</u>	<u>7,665</u>	<u>184,767</u>
Resources expended				
Cost of generating funds:				
Charitable activities	5	159,888	8,428	168,316
Total resources expended		<u>159,888</u>	<u>8,428</u>	<u>168,316</u>
Net income for the year		17,216	(763)	16,453
Transfer between funds		11,895	(11,895)	-
Net movement of funds		29,111	(12,658)	16,453
Total funds brought forward		7,576	12,077	19,653
Total funds carried forward		<u><u>36,687</u></u>	<u><u>(581)</u></u>	<u><u>36,106</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.