



Love in Action

Sponsoring Children's Education in Uganda

**LOVE IN ACTION
(INTERNATIONAL)**

Charity number 1122493

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

LOVE IN ACTION (INTERNATIONAL)

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LOVE IN ACTION (INTERNATIONAL)

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2023

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

Independent Examiners Community360
Winsley's House
High Street
Colchester
Essex, CO1 1UG

LOVE IN ACTION (INTERNATIONAL)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Love in Action is a Christian organization that seeks to demonstrate God's love in practical ways, by providing support, education and care for orphans and needy families in Uganda, especially those families affected by HIV/AIDS.

Love in Action (International) in the UK supports the work of Love in Action a registered NGO in Masaka, Uganda. In this year the trustees met 5 times and together with the friends of Love in Action we organised an Art Auction to help raise funds.

At the end of the year one of our founding trustees, Susann Lalla-Maharajh resigned. We are all very grateful for her support and hard work for Love in Action over the past 20 years.

Sadly another of our trustees, John Pitts passed away in June 23, this was unexpected and a great loss to all of us.

Love in Action in Uganda

- Employs over 65 Ugandan staff
- Built and run a Nursery / Primary School and a Secondary School in Kasaka
- A sponsorship scheme for children and young people
- A farm surrounding the school that now grows coffee to provide income for the NGO
- Operates a Health Clinic in Kasaka for the school and surrounding population.
- Runs a church fellowship at the school.

The primary school had 320 pupils, and 15 teachers plus supporting staff. We had excellent results in the national exams with 23 pupils all passing, 6 obtaining first grade. The Secondary School increased to 170 pupils with 15 teachers some of whom are part time. Again all 25 candidates passed the national exams with good grades.

We were able to add a new dormitory to the schools this year.

The farm has been converted to grow coffee for sale to support the schools. This year we constructed a coffee store and drying ground.

Our two nurses continue to provide health care to the school population and the surrounding community.

The church fellowship is transforming the lives of children, staff and community.

LOVE IN ACTION (INTERNATIONAL)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

We thank God for everything that He has provided and His love that enables us to carry out His work in Kasaka.

We thank all our friends and supporters for their sacrificial giving throughout the year.

Alan D Went

Alan Went
Managing Director
Love in Action

LOVE IN ACTION

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2023

I report on the accounts of Love in Action for the year ended 31 March 2023 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.

David Courtier FMAAT AATQB for and on behalf of:

Community360

Winsley's House, High Street, Colchester, Essex

Date 29/01/24

LOVE IN ACTION (INTERNATIONAL)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Incoming resources					
Incoming resources from generating funds:					
Donations and legacies	2	115,420	30,790	146,210	135,152
Other income		7	-	7	-
Total incoming resources		<u>115,427</u>	<u>30,790</u>	<u>146,217</u>	<u>135,152</u>
Resources expended					
Cost of generating funds:					
Charitable activities	3	125,597	19,130	144,727	150,356
Total resources expended		<u>125,597</u>	<u>19,130</u>	<u>144,727</u>	<u>150,356</u>
Net movement of funds		(10,170)	11,660	1,490	(15,204)
Total funds brought forward	5	12,535	8,367	20,902	36,106
Total funds carried forward		<u>2,365</u>	<u>20,027</u>	<u>22,392</u>	<u>20,902</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 2023

	Notes	2023 £	2022 £
Current assets			
Cash at bank and in hand		22,852	21,362
		<u>22,852</u>	<u>21,362</u>
Creditors:			
Amounts falling due within one year	4	460	460
		<u>460</u>	<u>460</u>
Total current assets less current liabilities		22,392	20,902
		<u>22,392</u>	<u>20,902</u>
Total net assets		<u>22,392</u>	<u>20,902</u>
Funds			
Restricted funds	5	20,027	8,367
Unrestricted funds	5	2,365	12,535
		<u>20,027</u>	<u>12,535</u>
Total funds		<u>22,392</u>	<u>20,902</u>

Approved by the Trustees on:

Signed



Andrew Neill

Date

25/1/24

LOVE IN ACTION (INTERNATIONAL)

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

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 have 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 2023

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	2023 Total	2022 Total
	£	£	£	£
Donations & gifts	115,420	30,790	146,210	135,152
	115,420	30,790	146,210	135,152

3 Resources expended: charitable activities

	Unrestricted funds	Restricted funds	2023 Total	2022 Total
	£	£	£	£
Administrative expenses	4,428	-	4,428	1,690
Bank charges	171	-	171	265
Grants & donations	118,787	19,130	137,917	140,133
Legal & professional fees	460	-	460	460
Volunteer donations	1,350	-	1,350	6,676
Travel & subsistence	401	-	401	1,133
	125,597	19,130	144,727	150,356

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

4 Creditors: amounts falling due within one year	2023 Total £	2022 Total £
Accruals	460	460
	460	460

5 Fund balances

<u>Movement in funds</u>	At 31/03/22 £	Incoming resources £	Outgoing resources £	Transfers £	At 31/03/23 £
Restricted funds					
Bwala Fund	(33)	7,520	(6,040)	-	1,447
Gifts for Children	-	1,535	(1,480)	-	55
Sarah's Children	-	360	(360)	-	-
Noah	-	1,375	(1,250)	-	125
Staff Wages Fund	8,400	20,000	(10,000)	-	18,400
	8,367	30,790	(19,130)	-	20,027
Unrestricted funds					
General funds	12,535	115,427	(125,597)	-	2,365
	12,535	115,427	(125,597)	-	2,365
Total funds	20,902	146,217	(144,727)	-	22,392

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 £3,100.79 (2022: £6,675).

LOVE IN ACTION (INTERNATIONAL)

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

8 Previous Year Statement of Activity

	Notes	Unrestricted funds £	Restricted funds £	2022 Total £
Incoming resources				
Incoming resources from generating funds:				
Donations and Legacies	2	117,928	17,224	135,151
Total incoming resources		<u>117,928</u>	<u>17,224</u>	<u>135,150</u>
Resources expended				
Cost of generating funds:				
Charitable activities	5	142,080	8,276	150,356
Total resources expended		<u>142,080</u>	<u>8,276</u>	<u>150,356</u>
Net income for the year		(24,152)	8,948	(15,204)
Transfer between funds		-	-	-
Net movement of funds		(24,152)	8,948	(15,204)
Total funds brought forward		36,687	(581)	36,106
Total funds carried forward		<u><u>12,535</u></u>	<u><u>8,367</u></u>	<u><u>20,902</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.