



Love in Action

Sponsoring Children's Education in Uganda

**LOVE IN ACTION
(INTERNATIONAL)**

Charity number 1122493

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**

LOVE IN ACTION (INTERNATIONAL)

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LOVE IN ACTION (INTERNATIONAL)

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2024

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

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 2024

Organisation Overview

Love in Action is a Christian organisation dedicated to demonstrating God's love through practical support for orphans, vulnerable children, and needy families, particularly those affected by HIV/AIDS, in Masaka, Uganda. The organisation's work is underpinned by seven core values: God-centeredness, Education, Aspiration, Integrity, Loving and Caring, Child-focus, and Transformation.

In its 19th year, Love in Action operates two schools, a clinic, a farm, and a community church in Kasaka Bukakata. These projects aim to transform lives through education, healthcare, spiritual growth, and agricultural initiatives.

The UK trustees were deeply saddened by the sudden loss of one of our trustees, **John Pitts**, and the resignation of one of our founding trustees, **Susann Maharajah**. Their contributions were invaluable, and they will both be greatly missed at our meetings.

Throughout the year, the trustees and Friends of Love in Action met regularly to hear updates from Uganda and to discuss fundraising efforts in the UK.

Report of the work in Uganda.

Christ's Embassy Nursery and Primary School

- Increased enrolment from 320 to 344 pupils.
- Academic Performance:
 - Primary Leaving Examinations: 15 pupils; Division 1: 1, Division 2: 10, Division 3: 3, Division 4: 1.
- Sports achievements: Progressed to district and national levels in athletics.
- Introduction of agricultural skills training for pupils, focusing on vegetables, coffee, and bananas.

LIA Christian Secondary School

- Current enrolment: 148 students.
- Academic Performance (S4 National Exams): Division 1: 4, Division 2: 7, Division 3: 4, Division 4: 7, Division 9: 2.
- A temporary classroom tent was purchased, awaiting permanent structures.
- Hosted an old students' reunion, fostering school spirit and environmental initiatives (tree planting).
- Staff training at MST School in Entebbe inspired new farming projects for students.

Kasaka Health Clinic

- Serves as the primary healthcare provider for over 2,500 patients, including children, staff, and the local community.
- Employs two full-time nurses to ensure quality healthcare services.

Farm Project

- Key income-generating activity with over 10 acres of coffee now being harvested.
- Plans for increased yields in the upcoming year.
- Provides agricultural training for students in both schools.

Community Church

- Acts as a spiritual hub for students, staff, and local families.
- Significant improvement in children's behaviour attributed to grounding in Christian values.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Staffing and Leadership

Love in Action employs over 60 staff members across its projects, including administrative personnel, headteachers, teachers, nurses, social workers, farm workers, and support staff.

The founders, Alan and Beryl, remain actively involved, offering guidance and support during their visits to Uganda. The organisation in Uganda is led by Managing Director Noah Mayiga, whose leadership and pastoral care have strengthened the schools and church.

Financial Overview

The organisation has relied on financial support from donors and sponsors to sustain its operations. The farm and other income-generating activities supplement these funds, but Love in Action continues to face financial challenges to meet its growing needs.

Challenges and Future Needs

Key areas requiring immediate attention include:

A kitchen for the secondary school.

Additional classrooms for the secondary school.

Improved staff accommodation at the primary school.

Increased dormitory capacity for the secondary school.

Replacement of the school van.

Acknowledgements

The Directors and Trustees extend their heartfelt gratitude to the staff for their dedication and to the sponsors and donors for their continued financial and prayer support. Special thanks are also given to God for His provision, enabling the organisation to impact many lives positively.

Conclusion

Love in Action continues to strive toward its vision of transforming lives through education, healthcare, and spiritual growth. The Trustees remain committed to addressing the current challenges and ensuring the sustainability and growth of the organisation's project.

Alan D. Went

Alan Went
Managing Director
Love in Action

LOVE IN ACTION (INTERNATIONAL)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Incoming resources					
Incoming resources from generating funds:					
Donations and legacies	2	102,093	33,902	135,995	146,210
Other income		9	-	9	7
Total incoming resources		<u>102,102</u>	<u>33,902</u>	<u>136,004</u>	<u>146,217</u>
Resources expended					
Cost of generating funds:					
Charitable activities	3	76,464	52,612	129,076	144,727
Total resources expended		<u>76,464</u>	<u>52,612</u>	<u>129,076</u>	<u>144,727</u>
Net movement of funds					
		25,638	(18,710)	6,928	1,490
Total funds brought forward	5	2,365	20,027	22,392	20,902
Total funds carried forward		<u>28,003</u>	<u>1,317</u>	<u>29,320</u>	<u>22,392</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 2024

	Notes	2024 £	2023 £
Current assets			
Cash at bank and in hand		29,780	22,852
		<u>29,780</u>	<u>22,852</u>
Creditors:			
Amounts falling due within one year	4	460	460
		<u>460</u>	<u>460</u>
Total current assets less current liabilities		29,320	22,392
		<u>29,320</u>	<u>22,392</u>
Total net assets		<u><u>29,320</u></u>	<u><u>22,392</u></u>
Funds			
Restricted funds	5	1,317	20,027
Unrestricted funds	5	28,003	2,365
		<u>28,003</u>	<u>2,365</u>
Total funds		<u><u>29,320</u></u>	<u><u>22,392</u></u>

Approved by the Trustees on:

Signed *A Neill*
Andrew Neill

Date 3/1/25

LOVE IN ACTION (INTERNATIONAL)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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 2024

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	2024 Total	2023 Total
	£	£	£	£
Donations & gifts	102,093	33,902	135,995	146,210
	102,093	33,902	135,995	146,210

3 Resources expended: charitable activities

	Unrestricted funds	Restricted funds	2024 Total	2023 Total
	£	£	£	£
Administrative expenses	1,792	-	1,792	4,428
Bank charges	113	-	113	171
Grants & donations	69,775	52,612	122,387	137,917
Legal & professional fees	460	-	460	460
Volunteer donations	1,350	-	1,350	1,350
Travel & subsistence	2,974	-	2,974	401
	76,464	52,612	129,076	144,726

LOVE IN ACTION (INTERNATIONAL)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

4 Creditors: amounts falling due within one year

	2024 Total £	2023 Total £
Accruals	460	460
	460	460

5 Fund balances

<u>Movement in funds</u>	At 31/03/23 £	Incoming resources £	Outgoing resources £	Transfers £	At 31/03/24 £
Restricted funds					
Bwala Fund	1,447	8,276	(8,406)	-	1,317
Gifts for Children	55	575	(630)	-	-
Sarah's Children	-	360	(360)	-	-
Noah	125	625	(750)	-	-
Staff Wages Fund	18,400	24,066	(42,466)	-	-
	20,027	33,902	(52,612)	-	1,317
Unrestricted funds					
General funds	2,365	102,102	(76,464)	-	28,003
	2,365	102,102	(76,464)	-	28,003
Total funds	22,392	136,004	(129,076)	-	29,320

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 £0 (2023: £,100).

LOVE IN ACTION (INTERNATIONAL)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

8 Previous Year

	Notes	Unrestricted funds £	Restricted funds £	20223 Total £
Incoming resources				
Incoming resources from generating funds:				
Donations and Legacies	2	115,420	30,790	146,210
Other income		7	-	7
Total incoming resources		<u>115,427</u>	<u>30,790</u>	<u>146,217</u>
Resources expended				
Cost of generating funds:				
Charitable activities	5	125,597	19,130	144,727
Total resources expended		<u>125,597</u>	<u>19,130</u>	<u>144,727</u>
Net income for the year		(10,170)	11,660	1,492
Transfer between funds		-	-	-
Net movement of funds		(10,170)	11,660	1,490
Total funds brought forward		12,535	8,367	20,902
Total funds carried forward		<u><u>2,365</u></u>	<u><u>20,027</u></u>	<u><u>22,392</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.