

**THE KANYIKE PROJECT**  
**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

John Crook & Partners  
Chartered Accountants  
255 Green Lanes  
Palmers Green  
London  
N13 4XE

# **THE KANYIKE PROJECT**

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**THE KANYIKE PROJECT**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of 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) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objects of the Trust are to advance the Christian faith in Uganda, to relieve sickness and financial hardship, to advance education in Uganda and to promote and preserve good health by the provision of funds, goods, services and support of any kind in Uganda.

**Significant activities**

The projects to be supported are identified by a Non-Government Organisation established in Uganda under the name KAINSUDE and requests are made to The Kanyike Project for funds in accordance with a pre-approved plan to support the work in Uganda. A two-year plan had been established and supplied to the Trustees in the UK by the Trustees of KAINSUDE. The second year of this plan is now complete. A new plan will be requested following a return to a more normal time after the pandemic.

**ACHIEVEMENT AND PERFORMANCE**

**Review of the Activities**

During the year the Trust has undertaken fund raising with the limited success as itemised within the accounts. The Trustees are very grateful for the support that has again been received from the 'Big Give Christmas Challenge' and various other kind individual donations.

During the year the Trust has, along with other charities, suffered as a result of the worldwide Covid 19 pandemic. This has severely impacted the ability of the Trust to raise funds to continue to support the Project in Uganda. Much of the fund raising that is undertaken is via schools and Parishes both of which have seen activities curtailed as a result of the lock downs. We are fortunate that we do have direct support from regular supporters via Standing Orders and also the Big Give was once again a strong financial support.

As a result of the difficulties faced, by the Charity in fund raising, a decision was made by the UK Trustees after consultation with The Kanyike Project (Kainsude) in Uganda to reduce the activity levels in Uganda to a level which would be sustainable over a twelve-month period. Following a review of costs in Uganda it was agreed that the Trust would fund £2,500 per month for the following twelve months. This would allow all existing staff in Uganda to be retained and for the services being provided to continue but on a scaled down basis. This also to conform with regulations around Covid that were introduced by the Ugandan government. As a result of this decision, it was acknowledged that reserve funds would need to be applied.

- The HIV/AIDS, Community Based Health Care and medical outreach programmes continue on a reduced basis, when movement between the villages is permitted.

- The school borehole has been of great value to the school and to members of the community living nearby but it is not accessible outside school hours.

- The Maternity Unit has been fully equipped and is still able to care for and admit those expecting a baby.

The Ugandan Government put in place very strict regulations following the outbreak of the pandemic and, fortunately, as a result Uganda has managed Covid relatively well with very few instances within the scope of the Project.

The plastering of the school walls in the block where a new roof has been replaced in Magejjo Primary School has still to be done.

An office and storage area needs to be built adjoining the Nursery. More play equipment for the pupils is required at the Nursery.

Capital expenditure has been curtailed during the year as funds were being rationed to cover day to day activities. Repairs to buildings will again be required as and when funds become available.

**THE KANYIKE PROJECT**  
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**FOR THE YEAR ENDED 31 DECEMBER 2020**

**ACHIEVEMENT AND PERFORMANCE**

The Ugandan Government has shown an interest in the work being done in KAINSUDE and are sending officials to see how they can help but they will all be setting some conditions. At the moment negotiations are taking place between both parties but are delayed due to Covid.

The future of the Project will remain susceptible to being able to restore fund raising activities within the near future.

**FINANCIAL REVIEW**

**Investment policy and objectives**

The Charity invests its funds to obtain the best return available considering the requirements of the Charity to meet regular funding requests from KAINSUDE.

**Reserves policy**

The charity had been aiming to retain sufficient reserves to meet the approved budgets for salaries and capital expenditure following a critical review of the two-year plan 2019-20 submitted from KAINSUDE which was subject to variation and change. The Trustees were setting aside funds to create a reserve fund to ensure that the Charity would not be entirely dependent on fundraising in the future. With Covid 19, however, these funds have had to be utilised to cover the everyday running of the Project.

It is recognised that the project's goal of self-sustainability is a major challenge and it will take generations to achieve, however each year progress is being made.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The Trust is governed by a Charitable Trust document and was registered with the Charity Commissioners on 1 May 2009 and the registration number is 1129385.

**Recruitment and appointment of new trustees**

The trust deed stipulates that there must be at least three trustees. Any trustee needs to be appointed by a resolution of the trustees passed at a special meeting. Trustees are selected with regard to their skills, knowledge and experience required for the effective administration of the charity

**Risk management**

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

KAINSUDE has safeguarding policies and have written documents regarding 'Child Protection', 'Adult' and 'Staff Protection Policies.' They also have a 'Health and Safety Policy'.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1129385

**Principal address**

The Cottage  
Roxley Court  
Willian  
Letchworth Garden City  
Hertfordshire  
SG6 2AJ

**THE KANYIKE PROJECT**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**Trustees**

Sr J Yates Chair  
M Hennessey Vice-Chair and Treasurer  
A Bernedo-Nunez Secretary (resigned 22/1/2020)  
Mrs M Fenton  
P C Harding (resigned 22/1/2020)  
Mrs S A Harding (resigned 22/1/2020)  
J Procter  
Mrs A Rochester Tounkara  
Mrs P J B Barlow  
Ms R J Eccles  
T R G Brazier Secretary

**Independent Examiner**

John Crook & Partners  
Chartered Accountants  
255 Green Lanes  
Palmers Green  
London  
N13 4XE

Approved by order of the board of trustees on 23 June 2021 and signed on its behalf by:

M Hennessey - Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE KANYIKE PROJECT**

### **Independent examiner's report to the trustees of The Kanyike Project**

I report to the charity trustees on my examination of the accounts of The Kanyike Project (the Trust) for the year ended 31 December 2020.

### **Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of 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 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.

I A Hunt FCA  
John Crook & Partners  
Chartered Accountants  
255 Green Lanes  
Palmers Green  
London  
N13 4XE

28 July 2021

**THE KANYIKE PROJECT**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		36,400	-	36,400	51,741
Investment income	2	17	-	17	48
<b>Total</b>		36,417	-	36,417	51,789
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Kanyike Initiative		44,483	-	44,483	67,000
<b>NET INCOME/(EXPENDITURE)</b>		(8,066)	-	(8,066)	(15,211)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		23,302	2,000	25,302	40,513
<b>TOTAL FUNDS CARRIED FORWARD</b>		15,236	2,000	17,236	25,302

The notes form part of these financial statements

# THE KANYIKE PROJECT

## BALANCE SHEET 31 DECEMBER 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank		15,236	2,000	17,236	25,302
<b>NET CURRENT ASSETS</b>		<u>15,236</u>	<u>2,000</u>	<u>17,236</u>	<u>25,302</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		15,236	2,000	17,236	25,302
<b>NET ASSETS</b>		<u>15,236</u>	<u>2,000</u>	<u>17,236</u>	<u>25,302</u>
<b>FUNDS</b>	5				
Unrestricted funds				15,236	23,302
Restricted funds				<u>2,000</u>	<u>2,000</u>
<b>TOTAL FUNDS</b>				<u>17,236</u>	<u>25,302</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23 June 2021 and were signed on its behalf by:

M Hennessey - Trustee

J Yates - Trustee



## THE KANYIKE PROJECT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	17	48
	<u>17</u>	<u>48</u>

#### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

##### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**THE KANYIKE PROJECT**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	49,741	2,000	51,741
Investment income	48	-	48
<b>Total</b>	<b>49,789</b>	<b>2,000</b>	<b>51,789</b>
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Kanyike Initiative	67,000	-	67,000
<b>NET INCOME/(EXPENDITURE)</b>	<b>(17,211)</b>	<b>2,000</b>	<b>(15,211)</b>
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>40,513</b>	<b>-</b>	<b>40,513</b>
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<b>23,302</b>	<b>2,000</b>	<b>25,302</b>

**5. MOVEMENT IN FUNDS**

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
<b>Unrestricted funds</b>			
General fund	23,302	(8,066)	15,236
<b>Restricted funds</b>			
Building repairs	2,000	-	2,000
<b>TOTAL FUNDS</b>	<b>25,302</b>	<b>(8,066)</b>	<b>17,236</b>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	36,417	(44,483)	(8,066)
<b>TOTAL FUNDS</b>	<b>36,417</b>	<b>(44,483)</b>	<b>(8,066)</b>

**THE KANYIKE PROJECT**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**5. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/1/19 £	Net movement in funds £	At 31/12/19 £
<b>Unrestricted funds</b>			
General fund	40,513	(17,211)	23,302
<b>Restricted funds</b>			
Building repairs	-	2,000	2,000
<b>TOTAL FUNDS</b>	<u>40,513</u>	<u>(15,211)</u>	<u>25,302</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	49,789	(67,000)	(17,211)
<b>Restricted funds</b>			
Building repairs	2,000	-	2,000
<b>TOTAL FUNDS</b>	<u>51,789</u>	<u>(67,000)</u>	<u>(15,211)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/19 £	Net movement in funds £	At 31/12/20 £
<b>Unrestricted funds</b>			
General fund	40,513	(25,277)	15,236
<b>Restricted funds</b>			
Building repairs	-	2,000	2,000
<b>TOTAL FUNDS</b>	<u>40,513</u>	<u>(23,277)</u>	<u>17,236</u>

## THE KANYIKE PROJECT

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2020

#### 5. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	86,206	(111,483)	(25,277)
<b>Restricted funds</b>			
Building repairs	2,000	-	2,000
<b>TOTAL FUNDS</b>	<u>88,206</u>	<u>(111,483)</u>	<u>(23,277)</u>

#### **Laptops**

The project in KAINSUDE required two laptops. The funds for these were received from St Francis College and the funds were used to fund the majority of the cost of the laptops

#### **Microscope**

A donation was received to purchase a new microscope. The current microscope was repaired however during the year under review the funds were sent to KAINSUDE to purchase a new microscope.

#### **Building repairs**

A donation has been received to assist in the repairs to the school building. The pressing need is to replace the windows in the school which will be prioritised when using these funds

#### 6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

# THE KANYIKE PROJECT

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations and legacies</b>				
Donations from Parishes, Organisations, Firms, Schools & Personal	26,612	-	26,612	38,480
Gift aid	573	-	573	6,810
Donations - standing orders	9,215	-	9,215	6,451
	<u>36,400</u>	<u>-</u>	<u>36,400</u>	<u>51,741</u>
<b>Investment income</b>				
Deposit account interest	17	-	17	48
	<u>17</u>	<u>-</u>	<u>17</u>	<u>48</u>
<b>Total incoming resources</b>	<u>36,417</u>	<u>-</u>	<u>36,417</u>	<u>51,789</u>
<b>EXPENDITURE</b>				
<b>Charitable activities</b>				
Sundries	292	-	292	1,087
Grants to institutions	44,191	-	44,191	65,913
	<u>44,483</u>	<u>-</u>	<u>44,483</u>	<u>67,000</u>
Total resources expended	<u>44,483</u>	<u>-</u>	<u>44,483</u>	<u>67,000</u>
<b>Net (expenditure)/income</b>	<u>(8,066)</u>	<u>-</u>	<u>(8,066)</u>	<u>(15,211)</u>