

ALONGSIDE AFRICA

England & Wales · Charity number 1146752

Details

Status Registered

Legal form Charitable company

Company number [07458896](#)

Registered 2012-04-03

Register [View on the Charity Commission register](#)

Contact

Address 1-2 Rhodium Point
Hawkinge Business Park
Spindle Close
Hawkinge
Kent
CT18 7TQ

Phone 01303276302

Email mhuddart@alongsideafrica.org

Website www.alongsideafrica.org

Activities

Objects: THE OBJECTS FOR WHICH THE COMPANY IS ESTABLISHED ARE:(1) TO ADVANCE THE EDUCATION OF THE PUBLIC IN AFRICA, IN PARTICULAR BUT NOT EXCLUSIVELY BY ASSISTING COMMUNITIES TO ESTABLISH AND MAINTAIN NEW PRIMARY SCHOOLS AND PROMOTING LEADERSHIP AND TRAINING OF EFFECTIVE LEADERS IN AFRICA, IN PARTICULAR TO ENCOURAGE AND SUPPORT INDIVIDUALS IN AFRICA WHO ARE OR WISH TO BE IN POSITIONS OF LEADERSHIP TO LEARN ABOUT AND DEVELOP THEIR LEADERSHIP SKILLS.(2) TO RELIEVE SICKNESS AND PROMOTE AND PROTECT GOOD HEALTH IN AFRICA FOR THE PUBLIC BENEFIT.(3) TO RELIEVE POVERTY AND FINANCIAL HARDSHIP AMONGST THE PEOPLE AND COMMUNITIES IN AFRICA BY THE PROVISION OF TRAINING, ADVICE AND MICRO-FINANCE ENABLING THEM TO ESTABLISH AND GROW THEIR OWN BUSINESSES.

Activities: working in Uganda offering opportunities not aid, to street children and sponsoring of children through primary schools

Classification

- **How:** Makes Grants To Organisations, Provides Other Finance
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- Uganda

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£84,589	£81,364	-	-
2023-12-31	£81,761	£83,467	-	-
2022-12-31	£94,671	£90,145	-	-
2021-12-31	£55,320	£65,767	-	-
2020-12-31	£47,048	£40,898	-	-

Trustees

Name	Role	Appointed
Alex Sibbald		2023-11-19
Catherine Myrtle Ford		2025-11-02
LAWRANCE TITTERTON		2011-09-28
Louise Elizabeth James		2023-01-06
Michael John HUDDART		2011-09-28
MONICA TITTERTON		2011-09-28
Rev John A'Court Tapper		2026-04-01

ALONGSIDE AFRICA

England & Wales - Charity number 1146752

Accounts

Company registration number: 07458896
Charity registration number: 1146752

**ALONGSIDE AFRICA
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge, Folkestone
Kent
CT18 7TQ

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**Alongside Africa
Reference and Administrative Details
For The Year Ended 31 December 2024**

Trustees	Mr L Titterton Mr M Huddart Mrs L James Mrs S Nolan Dr W Nolan Mr A Sibbald Ms M Titterton
Charity Number	1146752
Company Number	07458896
Registered Office	1-2 Rhodium Point Spindle Close Hawkinge, Folkestone Kent CT18 7TQ
Business	1-2 Rhodium Point Spindle Close Hawkinge, Folkestone Kent CT18 7TQ
Independent Examiner	Daniel Payne FCCA Beresfords Chartered Certified Accountants 1-2 Rhodium Point Spindle Close Hawkinge, Folkestone Kent CT18 7TQ

Alongside Africa
Company No. 07458896
Trustees' Report For The Year Ended 31 December 2024

The trustees present their report and the financial statements for the year ended 31 December 2024.

Objectives and Activities

Aims and Objectives

1. To advance the education of the public in Africa, in particular but not exclusively by assisting communities to establish and maintain new primary schools and promoting leadership and training of effective leaders in Africa, in particular to encourage and support individuals in Africa who are or wish to be in positions of leadership to learn about and develop their leadership skills.
2. To relieve sickness and promote and protect good health in Africa for the public benefit.
3. To relieve poverty and financial hardship amongst the people and communities in Africa by the provision of training, advice and micro-finance enabling them to establish and grow their own businesses.

Significant Activities

Specifically, Alongside Africa runs three programmes in Kabale, Uganda:

1. Give-a-child-a-chance - a sponsorship programme to send particularly underprivileged children to school.
2. Amasiko Halfway House - a residential centre where groups of young women (aged 15-21) who have dropped out of formal education can learn a skill and become self sufficient.
3. Obumwe Microfinance - a programme through which short term loans are made at a low interest rate to allow womens groups to expand their income generating projects.

Public Benefit

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

The environment in which Alongside Africa works has not gotten easier since my last report. From a UK perspective there are significant challenges for small charities like ours that allow us to grow and prosper. The cost of living crisis has given rise to a 'cost of giving crisis' and charities across the UK have reported decreased income from charitable donations. This has been compounded by an inflationary effect that sees the spending value of those donations reduce. We have been proud of the fact that each pound that we raise in the UK goes to the causes that we support in Uganda with minimal UK overheads, but we are aware that the impact that each of these pounds in Uganda is reducing due to inflation, and every pound is harder and harder to find.

It is also well documented that these inflationary effects are hitting the least advantaged populations harder. This is well known in the UK, but this is of course a global phenomenon, and we are finding that this is even more marked in the communities that we are supporting in Uganda, where deprivation has a multiplier effect on the cost of living crisis for these populations. If we are finding it hard in the UK, then they are finding it harder.

Charities across the UK have been reporting negative impacts over the past year as a result of these economic headwinds and Alongside Africa is not immune.

Other challenges have also hit the charity sector. The numbers of people volunteering in the UK have been steadily decreasing over the past decade. In 2014 70% of the population reported participating in voluntary activities at least once a year and 44% engaged in voluntary activities at least once a month. By 2024 these percentages had reduced to 54% and 33% respectively. Again, as a small charity we rely on the willingness of others to give time and energy to our work and building the strength of our volunteering group remains a challenge. In the future succession planning for our UK leadership group will also be a challenge. This is of course a challenge for any small organisation but more so in the small charity sector that relies on volunteers.

And of course, all of these challenges are arising now at a time when major international aid donors are reducing their support globally. Again, the negative impacts of this in the communities we work with in Uganda is very real. The environment in which small charities like ours work in has not been as challenging as this for some time.

It is nevertheless against this background that Alongside Africa has continued to work. It feels very dark at times. But Alongside Africa and small charities like ours have never worked in ideal conditions and so perhaps we have always had to have a sense of resilience and hope that allows us to continue to strive to bring light to the communities we work alongside in Uganda. In spite of the global economic difficulties on a day to day basis, on a child by child basis, on a community group by community group basis we continue to continue to bring hope and perhaps a bit of joy.

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**Alongside Africa
Trustees' Report (continued)
For The Year Ended 31 December 2024**

Main Achievements - continued

Every child we support through education, every child that we support for their health needs, every young adult we support through training and every community group we support through microfinance, are that little bit better off than they would have been if we were not there.

There have been positives too over the past year and we have made little gains, had little wins, through the generosity of our donors and sponsors in the UK. A new latrine for our training project. A new motorbike for our community support volunteer. Support for a new accommodation block for a primary school. These little wins keep us going. There is a feeling of change and new growth to be had.

We have made larger gains as well with the opening of an Australian charity arm of the organisation extending our reach into potential new sources of income and support. We are hopeful that supporter by supporter we can continue to increase the impact that we have, so that child by child we can support the incremental improvement of communities in Kabale and the surrounding districts in Uganda.

As ever I am in awe of the tireless work that is done by our supporters and small team of volunteers in the UK and now in Australia, the time and effort that they put in to supporting Alongside Africa.

I am even more in awe and more proud of the work that is done by the Alongside Africa team in Uganda who work in an environment of adversity but do so with dedication and love for each individual that they support.

These may be dark times for the charity and aid sectors but the communities we work with are never in greater need of the light that organisations like Alongside Africa bring.

Financial Review

Reserves Policy

The trustees have decided to hold three months operational costs in reserves in case of sudden loss of income.

Structure, Governance and Management

Governing Document

Memorandum and articles incorporated 02/12/2010 now articles adopted by special resolution dated 21/02/2012.

Trustee Selection Methods

Trustees are appointed by unanimous decision by the current board of trustees.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Alongside Africa for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statement unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.


The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Alongside Africa
Trustees' Report (continued)
For The Year Ended 31 December 2024**

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Mr M Huddart

Trustee
17/09/2025

Alongside Africa
Independent Examiner's Report to the Trustees of Alongside Africa
For The Year Ended 31 December 2024

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Daniel Payne FCCA
17/09/2025
Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge, Folkestone
Kent
CT18 7TQ

Alongside Africa
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 December 2024

	Notes	2024 Unrestricted funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	84,560	81,719
Investments	4	29	42
		<u>84,589</u>	<u>81,761</u>
EXPENDITURE ON:			
Charitable activities:	6		
Alongside Africa		(81,364)	(83,466)
NET INCOME/(EXPENDITURE)		<u>3,225</u>	<u>(1,705)</u>
NET MOVEMENT IN FUNDS		<u>3,225</u>	<u>(1,705)</u>
RECONCILIATION OF FUNDS:			
Total funds brought forward		19,458	21,163
TOTAL FUNDS CARRIED FORWARD	13	<u><u>22,683</u></u>	<u><u>19,458</u></u>

The notes on pages 9 to 13 form part of these financial statements.

Alongside Africa
Comparative Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 December 2024

		Unrestricted funds	Restricted funds	2023 Total funds
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	73,719	8,000	81,719
Investments	4	42	-	42
		<u>73,761</u>	<u>8,000</u>	<u>81,761</u>
EXPENDITURE ON:				
Charitable activities:	6			
Alongside Africa		(75,466)	(8,000)	(83,466)
NET EXPENDITURE		<u>(1,705)</u>	<u>-</u>	<u>(1,705)</u>
NET MOVEMENT IN FUNDS		<u>(1,705)</u>	<u>-</u>	<u>(1,705)</u>
RECONCILIATION OF FUNDS:				
Total funds brought forward		21,163	-	21,163
TOTAL FUNDS CARRIED FORWARD	13	<u><u>19,458</u></u>	<u><u>-</u></u>	<u><u>19,458</u></u>

The notes on pages 9 to 13 form part of these financial statements.

**Alongside Africa
Balance Sheet
As At 31 December 2024**

		Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	10	511	-	511	682
		511	-	511	682
CURRENT ASSETS					
Debtors	11	105	-	105	104
Cash at bank and in hand		22,427	-	22,427	19,002
		22,532	-	22,532	19,106
Creditors: Amounts Falling Due Within One Year	12	(360)	-	(360)	(330)
NET CURRENT ASSETS (LIABILITIES)		22,172	-	22,172	18,776
TOTAL ASSETS LESS CURRENT LIABILITIES		22,683	-	22,683	19,458
NET ASSETS		22,683	-	22,683	19,458
FUNDS OF THE CHARITY					
Unrestricted Funds				22,683	19,458
TOTAL FUNDS	13			22,683	19,458

For the year ending 31 December 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board



Mr M Huddart

Trustee
17/09/2025

The notes on pages 9 to 13 form part of these financial statements.

Alongside Africa
Notes to the Financial Statements
For The Year Ended 31 December 2024

1. General Information

Alongside Africa is a company limited by guarantee, incorporated in England & Wales, registered number 07458896 and registered charity number 1146752. The registered office is 1-2 Rhodium Point, Spindle Close, Hawkinge, Folkestone, Kent, CT18 7TQ.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

General

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

2.3. Resources Expended

General

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor Vehicles	25% on reducing balance
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Alongside Africa
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2024	2023
	Unrestricted funds	Total funds
	£	£
Donations and gifts	65,861	60,398
Gift aid	16,199	13,321
Grants	2,500	8,000
	84,560	81,719

4. Investment Income

	2024	2023
	Unrestricted funds	Total funds
	£	£
Bank interest receivable	29	42
	29	42

5. Net Income/(Expenditure)

The net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets - owned	171	228
	171	228

6. Analysis of Expenditure

	Activities undertaken directly	Grant funding of activities	Support costs (see note 7)	2024
	£	£	£	Total
	£	£	£	£
Alongside Africa	2,933	76,605	1,826	81,364
				2023
				Total
				£
Alongside Africa	2,359	79,046	2,061	83,466

Alongside Africa
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

7. Support Costs

	2024 Alongside Africa £
General administration	1,295
Depreciation	171
Governance costs	360
	1,826
	1,826
	2023 Alongside Africa £
General administration	1,503
Depreciation	228
Governance costs	330
	2,061
	2,061

8. Independent Examiner's Remuneration

	2024 £	2023 £
Independent examination of the financial statements	360	330
	360	330
	360	330

9. Average Number of Employees

Average number of employees during the year was: NIL (2023: NIL)

10. Tangible Assets

	Motor Vehicles £
Cost	
As at 1 January 2024	3,000
As at 31 December 2024	3,000
	3,000
Depreciation	
As at 1 January 2024	2,318
Provided during the period	171
As at 31 December 2024	2,489
	2,489
Net Book Value	
As at 31 December 2024	511
As at 1 January 2024	682
	682

Alongside Africa
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

11. Debtors

	2024	2023
	£	£
Due within one year		
Other debtors	105	104
	105	104

12. Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Accruals and deferred income	360	330
	360	330

13. Movement in Funds

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	19,458	84,589	(81,364)	22,683
Total funds	19,458	84,589	(81,364)	22,683

	As at 1 January 2023	Income	Expenditure	As at 31 December 2023
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	21,163	73,761	(75,466)	19,458
Restricted funds				
Henry Smith Foundation	-	3,000	(3,000)	-
Clifford Chance Foundation	-	5,000	(5,000)	-
Total restricted funds	-	8,000	(8,000)	-

Total funds	21,163	81,761	(83,466)	19,458
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14. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

15. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

Alongside Africa
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

16. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £10.

ALONGSIDE AFRICA

England & Wales - Charity number 1146752

Accounts

Company registration number: 07458896

Charity registration number: 1146752

Alongside Africa

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2023

Alongside Africa

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Alongside Africa

Reference and Administrative Details

Trustees	Dr W Nolan, Chair Mr M Huddart, Treasurer Mr L Titterton Mrs M Titterton Mrs S Nolan Mr A K Sibbald Mrs L E James
Charity Registration Number	1146752
Company Registration Number	07458896
Registered Office	The charity is incorporated in England and Wales. Oriac House 10 Glenmore Centre Shearway Business Park Folkestone Kent CT19 4RJ
Independent Examiner	Beresfords Chartered Certified Accountants 1-2 Rhodium Point Spindle Close Hawkinge Folkestone Kent CT18 7TQ

Alongside Africa

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2023.

Objectives and activities

Objects and aims

1. To advance the education of the public in Africa, in particular but not exclusively by assisting communities to establish and maintain new primary schools and promoting leadership and training of effective leaders in Africa, in particular to encourage and support individuals in Africa who are or wish to be in positions of leadership to learn about and develop their leadership skills.
2. To relieve sickness and promote and protect good health in Africa for the public benefit.
3. To relieve poverty and financial hardship amongst the people and communities in Africa by the provision of training, advice and micro-finance enabling them to establish and grow their own businesses.

Objectives, strategies and activities

Specifically, Alongside Africa runs three programmes in Kabale, Uganda:

1. Give-a-child-a-chance - a sponsorship programme to send particularly underprivileged children to school.
2. Amasiko Halfway House - a residential centre where groups of young women (aged 15-21) who have dropped out of formal education can learn a skill and become self sufficient.
3. Obumwe Microfinance - a programme through which short term loans are made at a low interest rate to allow womens groups to expand their income generating projects.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

This is my first report as Chairman of Alongside Africa and I feel privileged in taking on a named role on the board and humbled by the work that has been done by the team in Uganda in equal measure.

2023 has been a year of ongoing financial challenge for many organisations and the charitable sector has not been immune to this. Inflationary pressures on organisations and individuals have been global and increased costs that have arisen as a result have put pressure on our charitable finances at a time when donors and supporters are also under financial pressure. Squaring this circle was never going to be easy, but we have managed to meet our obligations to the disadvantaged communities we support in Kabale and maintain the projects that we have been running. I think that this comes down to the continued awareness of our supporters of the work that is done on the ground by our amazing team in Kabale and a recognition that, however hard it gets for many of us here in the global north, it is harder still for disadvantaged groups in place like Kabale. The generosity of others keep us afloat and the tireless energy of the work done on the ground by the team in Kabale continues to inspire those others.

As an organisation we have continued to grow the footprint of those actively supporting our organisation and we now have very active groups in Kent, Oxford and Cornwall. Hopefully we will continue to grow and be able to develop the sponsorship program which has been running now for many years with a great deal of success. This supporting these vulnerable children through education in circumstances where they would otherwise be deprived of that educational attainment remains the main focus of what we do and deliver.

Alongside Africa

Trustees' Report

The Obumwe Microfinance Programme likewise continues to deliver and we continue to support groups to kick start small projects which create an income for these groups. Typically these are women's co-operatives who take out loans under the scheme to grow cash crops at a scale where they can make a profit so as to benefit their communities. Currently we are loaning to ten groups and we have restructured this part of the charity to develop a better system for the recovery of these loans so that the project can continue. Alongside Africa also continues to support the a Batwa community close to Kabale through support for a primary school, Graeme Naish School and have supported repairs following damage from floods which have had a devastating impact on communities in the Kabale region.

The Halfway House continues to support older girls who have dropped out of education. On a six month residential program they are trained in tailoring skills and leave with a nationally recognised qualification from a local training college that we have partnered with. Currently we are providing training for a cohorts of ten girls and young women every six months and securing stable long term funding for this part of the project remains a main focus for board.

As an organisation we remain dedicated to working with the children , families and communities that we support in Kabale and the surrounding districts to improve the life chances and reduce the difficulties that these groups face.

Financial review

Policy on reserves

The trustees have decided to hold three months operational costs in reserves in case of sudden loss of income.

Structure, governance and management

Nature of governing document

Memorandum and articles incorporated 02/12/2010 now articles adopted by special resolution dated 21/02/2012.

Recruitment and appointment of trustees

Trustees are appointed by unanimous decision by the current board of trustees.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on and signed on its behalf by:

.....
Mr M Huddart
Trustee

Alongside Africa

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Alongside Africa for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on and signed on its behalf by:

.....
Mr M Huddart
Trustee

Alongside Africa

Independent Examiner's Report to the trustees of Alongside Africa ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Alongside Africa as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

.....
Daniel Payne FCCA
Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge
Folkestone
Kent
CT18 7TQ

Date:.....

Alongside Africa

Statement of Financial Activities for the Year Ended 31 December 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	73,719	8,000	81,719
Investment income	4	42	-	42
Total income		<u>73,761</u>	<u>8,000</u>	<u>81,761</u>
Expenditure on:				
Charitable activities	5	(75,239)	(8,000)	(83,239)
Other expenditure	6	(228)	-	(228)
Total expenditure		<u>(75,467)</u>	<u>(8,000)</u>	<u>(83,467)</u>
Net expenditure		<u>(1,706)</u>	<u>-</u>	<u>(1,706)</u>
Net movement in funds		(1,706)	-	(1,706)
Reconciliation of funds				
Total funds brought forward		<u>21,163</u>	<u>-</u>	<u>21,163</u>
Total funds carried forward	15	<u>19,457</u>	<u>-</u>	<u>19,457</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	92,159	2,500	94,659
Investment income	4	12	-	12
Total income		<u>92,171</u>	<u>2,500</u>	<u>94,671</u>
Expenditure on:				
Charitable activities	5	(87,342)	(2,500)	(89,842)
Other expenditure	6	(303)	-	(303)
Total expenditure		<u>(87,645)</u>	<u>(2,500)</u>	<u>(90,145)</u>
Net income		<u>4,526</u>	<u>-</u>	<u>4,526</u>
Net movement in funds		4,526	-	4,526
Reconciliation of funds				
Total funds brought forward		<u>16,637</u>	<u>-</u>	<u>16,637</u>
Total funds carried forward	15	<u>21,163</u>	<u>-</u>	<u>21,163</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2022 is shown in note 15.

The notes on pages 8 to 14 form an integral part of these financial statements.

Alongside Africa

(Registration number: 07458896) Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	682	910
Current assets			
Debtors	12	104	135
Cash at bank and in hand	13	<u>19,002</u>	<u>20,418</u>
		19,106	20,553
Creditors: Amounts falling due within one year	14	<u>(331)</u>	<u>(300)</u>
Net current assets		<u>18,775</u>	<u>20,253</u>
Net assets		<u>19,457</u>	<u>21,163</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>19,457</u>	<u>21,163</u>
Total funds	15	<u>19,457</u>	<u>21,163</u>

For the financial year ending 31 December 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
Mr M Huddart
Trustee

The notes on pages 8 to 14 form an integral part of these financial statements.

Alongside Africa

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Oriac House
10 Glenmore Centre
Shearway Business Park
Folkestone
Kent
CT19 4RJ

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Alongside Africa meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Alongside Africa

Notes to the Financial Statements for the Year Ended 31 December 2023

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor vehicles	25% on reducing balance

Alongside Africa

Notes to the Financial Statements for the Year Ended 31 December 2023

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Alongside Africa

Notes to the Financial Statements for the Year Ended 31 December 2023

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies;				
Gift aid reclaimed	13,321	-	13,321	10,038
Donations	60,398	-	60,398	82,121
Grants, including capital grants	-	8,000	8,000	2,500
	<u>73,719</u>	<u>8,000</u>	<u>81,719</u>	<u>94,659</u>

4 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	42	42	12
	<u>42</u>	<u>42</u>	<u>12</u>

5 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Grant funding of activities	71,046	8,000	79,046	85,438
Direct costs	560	-	560	608
Insurance	219	-	219	108
Computer software and maintenance costs	442	-	442	284
Printing, postage and stationery	57	-	57	-
Sundry expenses	48	-	48	48
Travel expenses	1,800	-	1,800	2,345
Bank charges	737	-	737	711
Governance costs	330	-	330	300
	<u>75,239</u>	<u>8,000</u>	<u>83,239</u>	<u>89,842</u>

Alongside Africa

Notes to the Financial Statements for the Year Ended 31 December 2023

6 Other expenditure

	Note	Unrestricted funds General £	Total 2023 £	Total 2022 £
Depreciation, amortisation and other similar costs		228	228	303
		<u>228</u>	<u>228</u>	<u>303</u>

7 Analysis of governance and support costs

Governance costs

		Unrestricted funds General £	Total 2023 £	Total 2022 £
Independent examiner fees				
Independent examiners fee		330	330	300
		<u>330</u>	<u>330</u>	<u>300</u>

8 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	<u>228</u>	<u>303</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Alongside Africa

Notes to the Financial Statements for the Year Ended 31 December 2023

11 Tangible fixed assets

	Motor vehicles	Total
	£	£
Cost		
At 1 January 2023	3,000	3,000
At 31 December 2023	3,000	3,000
Depreciation		
At 1 January 2023	2,090	2,090
Charge for the year	228	228
At 31 December 2023	2,318	2,318
Net book value		
At 31 December 2023	682	682
At 31 December 2022	910	910

12 Debtors

	2023	2022
	£	£
Prepayments	104	135

13 Cash and cash equivalents

	2023	2022
	£	£
Cash on hand	33	33
Cash at bank	18,969	20,385
	19,002	20,418

14 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	331	300

Alongside Africa

Notes to the Financial Statements for the Year Ended 31 December 2023

15 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted funds				
General	21,163	73,761	(75,467)	19,457
Restricted funds	<u>-</u>	<u>8,000</u>	<u>(8,000)</u>	<u>-</u>
Total funds	<u><u>21,163</u></u>	<u><u>81,761</u></u>	<u><u>(83,467)</u></u>	<u><u>19,457</u></u>
	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds				
General	16,637	92,171	(87,645)	21,163
Restricted funds	<u>-</u>	<u>2,500</u>	<u>(2,500)</u>	<u>-</u>
Total funds	<u><u>16,637</u></u>	<u><u>94,671</u></u>	<u><u>(90,145)</u></u>	<u><u>21,163</u></u>

16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2023 £
Tangible fixed assets	682	682
Current assets	19,106	19,106
Current liabilities	(331)	(331)
Total net assets	<u><u>19,457</u></u>	<u><u>19,457</u></u>
	Unrestricted funds General £	Total funds at 31 December 2022 £
Tangible fixed assets	910	910
Current assets	20,553	20,553
Current liabilities	(300)	(300)
Total net assets	<u><u>21,163</u></u>	<u><u>21,163</u></u>

ALONGSIDE AFRICA

England & Wales - Charity number 1146752

Accounts

Company registration number: 07458896

Charity registration number: 1146752

Alongside Africa

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2022

Alongside Africa

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Alongside Africa

Reference and Administrative Details

Trustees	Mr L Titterton, Chair Mr M Huddart, Treasurer Mrs M Titterton Dr W Nolan Mrs S Nolan Mr A K Sibbald Mrs L E James
Charity Registration Number	1146752
Company Registration Number	07458896
Registered Office	The charity is incorporated in England and Wales. Oriac House 10 Glenmore Centre Shearway Business Park Folkestone Kent CT19 4RJ
Independent Examiner	Beresfords Chartered Certified Accountants 1-2 Rhodium Point Spindle Close Hawkinge Folkestone Kent CT18 7TQ

Alongside Africa

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2022.

Objectives and activities

Objects and aims

1. To advance the education of the public in Africa, in particular but not exclusively by assisting communities to establish and maintain new primary schools and promoting leadership and training of effective leaders in Africa, in particular to encourage and support individuals in Africa who are or wish to be in positions of leadership to learn about and develop their leadership skills.
2. To relieve sickness and promote and protect good health in Africa for the public benefit.
3. To relieve poverty and financial hardship amongst the people and communities in Africa by the provision of training, advice and micro-finance enabling them to establish and grow their own businesses.

Objectives, strategies and activities

Specifically, Alongside Africa runs three programmes in Kabale, Uganda:

1. Give-a-child-a-chance - a sponsorship programme to send particularly underprivileged children to school.
2. Amasiko Halfway House - a residential centre where groups of young women (aged 15-21) who have dropped out of formal education can learn a skill and become self sufficient.
3. Obumwe Microfinance - a programme through which short term loans are made at a low interest rate to allow womens groups to expand their income generating projects.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Summary

2022 was a significant year for Alongside Africa as the communities we serve, the country and the world started to emerge from the Covid-19 years and plan for the future.

Alongside Africa has been blessed by having a loyal and stable support base for many years, which meant that we were able to emerge from the Covid pandemic without having lost many donors, and where we did lose donors, these were replaced by new ones. Having said that, the global increase in prices that started following the Russian invasion of Ukraine had a strong impact on the Ugandan economy, which in turn adversely impacted our ability to support individuals and communities as we would have liked.

Ugandan Operations

All schools reopened early in the year and the vast majority of sponsored children were able to return to school. The team in Uganda had maintained a watchful eye on all sponsored children and their families, giving much needed assistance where required, with the result that these children returned to school in a better state than many others.

Alongside Africa

Trustees' Report

The Amasiko Halfway House reopened and we were finally able to graduate the group that had joined the programme more than a year before. A new intake joined and graduated during the year and yet another was halfway through their study by the end of the year. During the year we were able to join up with an accredited and long-established tailoring college in Kabale, which means that the Amasiko Halfway House graduates are now able to leave with a nationally recognised certificate in tailoring skills.

The year also saw us being able to restart the Obumwe Microfinance programme. Following extensive discussions with community leaders in the Ndeego region of Rubanda District we agreed a new community agreement which sees the community taking joint responsibility for defaulting groups and this allowed us to relaunch the programme in May with a pilot of six loans. All six were repaid in schedule at the end of November and we were delighted to see the effective use that had been made of the money. A new tranche of money will be distributed in January 2023 under the name of Obumwe Project Support.

The global increases in prices of fuel and commodities had a greater impact on developing countries than in other parts of the world due to the greater proportion of family's income that is spent on these and the fact that such families had no disposable income available to cushion the impact of these increases. As a result, levels of poverty increased still further in the least developed countries, of which Uganda was one of the worst affected.

Financial impact

The increases in prices across the board inevitably had a significant impact on us: The cost of school supplies increased, as did the fees charged by all the schools that we use, but our sponsors were unable to increase the charity's income by the same amount, with the result that the Give a Child a Chance sponsorship programme started running at a deficit. This was funded primarily by diverting unrestricted funds, which have been used to fund the Amasiko Halfway House, to paying school supplies and fees. This of course had a knock-on impact on the sustainability of the Amasiko Halfway House, to the extent that this programme was at risk of being suspended when the Christmas holidays started at the end of November. Following publication of this news on social media we received some very generous donations, which will enable us to continue operating throughout 2023. As these were all one-off donations, the year has to be used to secure longer term funding for the programme.

Due to the ongoing success of the Amasiko Halfway House programme it was decided early in the year to start expanding the facilities to enable us to increase the size of each. This expansion was expected to take a long time, but some very generous one-off donations from individuals allowed us to complete the work within the year. Our capacity has now been increased from 10 to 16-20 girls.

On the numbers, Alongside Africa recorded its highest ever income at £94,671, an increase of 71% on 2022, however, this figure includes one-off donations of £36,108 to expand and run the Amasiko Halfway House, without which we would have recorded a modest 5,7% increase on 2022.

Expenses were kept to a minimum at just 4.8% of total income, but consideration must be given to increasing this in 2023 to fund an increase in regular income.

Board and supporters.

During 2023 we managed to break out of our traditional geographic support base centred on Folkestone, Kent, to establish new groups of supporters in Oxford and Cornwall. We also had a new board member, Louise James, join us from the Oxford group. This is a very welcome development, albeit just a small step towards the growth that we want and need to achieve. As ever, our focus must remain on growth in 2023 and beyond.

Alongside Africa

Trustees' Report

I have been humbled by the trust placed in me and the others on the board by our longstanding supporters, and by those who came to our aid in 2022. We will continue to endeavour to live up to that trust.

As always, I must express my heartfelt thanks to the small teams of dedicated volunteers and staff in the UK and Uganda that have kept Alongside Africa operating throughout this challenging time. I again salute their dedication and commitment, and most of all, for their love of the people we serve.

Financial review

Policy on reserves

The trustees have decided to hold three months operational costs in reserves in case of sudden loss of income.

Structure, governance and management

Nature of governing document

Memorandum and articles incorporated 02/12/2010 now articles adopted by special resolution dated 21/02/2012.

Recruitment and appointment of trustees

Trustees are appointed by unanimous decision by the current board of trustees.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 20 September 2023 and signed on its behalf by:

.....
Mr M Huddart
Trustee

Alongside Africa

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Alongside Africa for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 20 September 2023 and signed on its behalf by:

.....
Mr M Huddart
Trustee

Alongside Africa

Independent Examiner's Report to the trustees of Alongside Africa ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Alongside Africa as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

.....
Daniel Payne FCCA
Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge
Folkestone
Kent
CT18 7TQ

20 September 2023

Alongside Africa

Statement of Financial Activities for the Year Ended 31 December 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	92,159	2,500	94,659
Investment income	4	<u>12</u>	<u>-</u>	<u>12</u>
Total income		<u>92,171</u>	<u>2,500</u>	<u>94,671</u>
Expenditure on:				
Charitable activities	5	(87,342)	(2,500)	(89,842)
Other expenditure	6	<u>(303)</u>	<u>-</u>	<u>(303)</u>
Total expenditure		<u>(87,645)</u>	<u>(2,500)</u>	<u>(90,145)</u>
Net income		<u>4,526</u>	<u>-</u>	<u>4,526</u>
Net movement in funds		4,526	-	4,526
Reconciliation of funds				
Total funds brought forward		<u>16,637</u>	<u>-</u>	<u>16,637</u>
Total funds carried forward	15	<u><u>21,163</u></u>	<u><u>-</u></u>	<u><u>21,163</u></u>
		Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies		3	<u>55,320</u>	<u>55,320</u>
Total income			<u>55,320</u>	<u>55,320</u>
Expenditure on:				
Charitable activities		5	(65,363)	(65,363)
Other expenditure		6	<u>(404)</u>	<u>(404)</u>
Total expenditure			<u>(65,767)</u>	<u>(65,767)</u>
Net expenditure			<u>(10,447)</u>	<u>(10,447)</u>
Net movement in funds			(10,447)	(10,447)
Reconciliation of funds				
Total funds brought forward			<u>27,084</u>	<u>27,084</u>
Total funds carried forward		15	<u><u>16,637</u></u>	<u><u>16,637</u></u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2021 is shown in note 15.

The notes on pages 9 to 15 form an integral part of these financial statements.

Alongside Africa

(Registration number: 07458896) Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	910	1,213
Current assets			
Debtors	12	135	-
Cash at bank and in hand	13	<u>20,418</u>	<u>15,724</u>
		20,553	15,724
Creditors: Amounts falling due within one year	14	<u>(300)</u>	<u>(300)</u>
Net current assets		<u>20,253</u>	<u>15,424</u>
Net assets		<u>21,163</u>	<u>16,637</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>21,163</u>	<u>16,637</u>
Total funds	15	<u>21,163</u>	<u>16,637</u>

For the financial year ending 31 December 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 20 September 2023 and signed on their behalf by:

.....
Mr M Huddart
Trustee

The notes on pages 9 to 15 form an integral part of these financial statements.

Alongside Africa

Notes to the Financial Statements for the Year Ended 31 December 2022

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Oriac House
10 Glenmore Centre
Shearway Business Park
Folkestone
Kent
CT19 4RJ

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Alongside Africa meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Alongside Africa

Notes to the Financial Statements for the Year Ended 31 December 2022

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor vehicles	25% on reducing balance

Alongside Africa

Notes to the Financial Statements for the Year Ended 31 December 2022

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Alongside Africa

Notes to the Financial Statements for the Year Ended 31 December 2022

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies;				
Gift aid reclaimed	10,038	-	10,038	4,723
Donations	82,121	-	82,121	47,097
Grants, including capital grants	-	2,500	2,500	3,500
	<u>92,159</u>	<u>2,500</u>	<u>94,659</u>	<u>55,320</u>

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	12	12
Total for 2022	<u>12</u>	<u>12</u>

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Grant funding of activities		82,938	2,500	85,438	61,634
Direct costs		608	-	608	1,075
Training		-	-	-	202
Insurance		108	-	108	269
Computer software and maintenance costs		284	-	284	310
Sundry expenses		48	-	48	13
Travel expenses		2,345	-	2,345	-
Accountancy fees		-	-	-	300
Bank charges		711	-	711	818
Advertising		-	-	-	442
Governance costs	7	300	-	300	300
		<u>87,342</u>	<u>2,500</u>	<u>89,842</u>	<u>65,363</u>

Alongside Africa

Notes to the Financial Statements for the Year Ended 31 December 2022

6 Other expenditure

	Note	Unrestricted funds General £	Total 2022 £	Total 2021 £
Depreciation, amortisation and other similar costs		303	303	404
		<u>303</u>	<u>303</u>	<u>404</u>

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Independent examiner fees			
Independent examiners fee	300	300	300
	<u>300</u>	<u>300</u>	<u>300</u>

8 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	<u>303</u>	<u>404</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Alongside Africa

Notes to the Financial Statements for the Year Ended 31 December 2022

11 Tangible fixed assets

	Motor vehicles £	Total £
Cost		
At 1 January 2022	3,000	3,000
At 31 December 2022	3,000	3,000
Depreciation		
At 1 January 2022	1,787	1,787
Charge for the year	303	303
At 31 December 2022	2,090	2,090
Net book value		
At 31 December 2022	910	910
At 31 December 2021	1,213	1,213

12 Debtors

	2022 £
Prepayments	135

13 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	33	33
Cash at bank	20,385	15,691
	20,418	15,724

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	300	300

Alongside Africa

Notes to the Financial Statements for the Year Ended 31 December 2022

15 Funds

	Balance at 1 January 2022	Incoming resources	Resources expended	Balance at 31 December 2022
	£	£	£	£
Unrestricted funds				
General	16,637	92,171	(87,645)	21,163
Restricted funds	<u>-</u>	<u>2,500</u>	<u>(2,500)</u>	<u>-</u>
Total funds	<u>16,637</u>	<u>94,671</u>	<u>(90,145)</u>	<u>21,163</u>
	Balance at 1 January 2021	Incoming resources	Resources expended	Balance at 31 December 2021
	£	£	£	£
Unrestricted funds				
General	<u>27,084</u>	<u>55,320</u>	<u>(65,767)</u>	<u>16,637</u>

16 Analysis of net assets between funds

	Unrestricted funds General	Total funds at 31 December 2022
	£	£
Tangible fixed assets	910	910
Current assets	20,553	20,553
Current liabilities	<u>(300)</u>	<u>(300)</u>
Total net assets	<u>21,163</u>	<u>21,163</u>
	Unrestricted funds General	Total funds at 31 December 2021
	£	£
Tangible fixed assets	1,213	1,213
Current assets	15,724	15,724
Current liabilities	<u>(300)</u>	<u>(300)</u>
Total net assets	<u>16,637</u>	<u>16,637</u>

ALONGSIDE AFRICA

England & Wales - Charity number 1146752

Accounts

Company registration number: 07458896

Charity registration number: 1146752

Alongside Africa

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2021

Alongside Africa

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Alongside Africa

Reference and Administrative Details

Trustees	Mr L Titterton, Chair Mr M Huddart, Treasurer Mrs M Titterton Dr W Nolan Mrs S Nolan
Charity Registration Number	1146752
Company Registration Number	07458896
Registered Office	The charity is incorporated in England and Wales. Oriac House 10 Glenmore Centre Shearway Business Park Folkestone Kent CT19 4RJ
Independent Examiner	Beresfords Chartered Certified Accountants 1-2 Rhodium Point Spindle Close Hawkinge Folkestone Kent CT18 7TQ

Alongside Africa

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2021.

Objectives and activities

Objects and aims

1. To advance the education of the public in Africa, in particular but not exclusively by assisting communities to establish and maintain new primary schools and promoting leadership and training of effective leaders in Africa, in particular to encourage and support individuals in Africa who are or wish to be in positions of leadership to learn about and develop their leadership skills.
2. To relieve sickness and promote and protect good health in Africa for the public benefit.
3. To relieve poverty and financial hardship amongst the people and communities in Africa by the provision of training, advice and micro-finance enabling them to establish and grow their own businesses.

Objectives, strategies and activities

Specifically, Alongside Africa runs three programmes in Kabale, Uganda:

1. Give-a-child-a-chance - a sponsorship programme to send particularly underprivileged children to school.
2. Amasiko Halfway House - a residential centre where groups of young women (aged 15-21) who have dropped out of formal education can learn a skill and become self sufficient.
3. Obumwe Microfinance - a programme through which short term loans are made at a low interest rate to allow womens groups to expand their income generating projects.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Operational impact

The key impact of the Covid-19 pandemic was that operationally Alongside Africa Uganda was forced to move its focus from providing opportunities for a better life, to providing support that allowed individuals and their communities to stay alive and to reduce the chances of children returning to the streets to scavenge for food. Income from donations provided for sponsorship of children was diverted, with the full knowledge of the sponsors, to providing food and essential health care supplies to the communities of sponsored children.

Due to the critical nature of the emergency, we made a decision to widen the assistance to people not directly linked to the sponsored children. Notably, we supported four Batwa communities for most of the year, even though Batwa the sponsored children were only from two of these communities.

The team also took on a commitment to provide support for the Kabale Referral Hospital, which was the main facility dealing with Covid-19 cases in the direct. We provided 100 hot meals per day for patients and staff, together with essential PPE and other equipment. Funds were raised through an appeal specifically for this purpose.

Alongside Africa

Trustees' Report

The Halfway House was forced to close throughout the year, along with all other educational facilities in the country, but was able to reopen in November.

The Obumwe micro-finance programme remained suspended throughout the year.

Financial impact

Total income increased by 11% on the previous year, driven primarily on extra donations made to support the Covid-19 support work. Whilst this is a good result given the financial pressure on UK donors over the last two years, it is still down 6.8% on pre-Covid income in 2019.

Whilst income increased by 11% during the year, funds disbursed to Uganda increased by 33%, again reflecting the increase in support provided to mitigate against the impact of Covid-19 throughout the year.

Overall, we were able to retain the same level of reserves.

Social Impact

The impact of Covid-19 and the related lockdown and school closures has been severe on those that we support in Uganda. Children lost two years of schooling, which will never be adequately made up and the poverty levels of families increased as people suffered from a lack of work coupled with the additional expense of having children at home rather than being in school. This has resulted in many children going back on the street and an increase in domestic abuse within families. There has been an increase in under-age pregnancies and, once schools do re-open, we can expect a higher drop-out rate as children feel too old to return to school or who have got too used to life outside of the education system. This will result in an increase in the need for our services within all of our programmes.

Financial review

The charity had unrestricted reserves of £16,637 (2020 - £27,084) at the year end.

Policy on reserves

The trustees have decided to hold three months operational costs in reserves in case of sudden loss of income.

Structure, governance and management

Nature of governing document

Memorandum and articles incorporated 02/12/2010 now articles adopted by special resolution dated 21/02/2012.

Recruitment and appointment of trustees

Trustees are appointed by unanimous decision by the current board of trustees.

Alongside Africa

Trustees' Report

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Alongside Africa for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations. The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

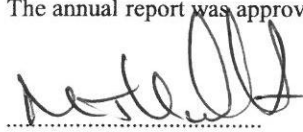
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 20/06/2022 and signed on its behalf by:



.....
Mr M Huddart
Trustee

Alongside Africa

Independent Examiner's Report to the trustees of Alongside Africa ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

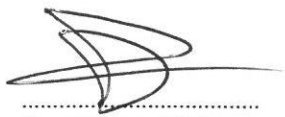
Having satisfied myself that the accounts of Alongside Africa are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Alongside Africa as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



.....
Daniel Payne FCCA
Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge
Folkestone
Kent
CT18 7TQ

Date: 21/6/22
.....

Alongside Africa

Statement of Financial Activities for the Year Ended 31 December 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Donations and legacies	3	55,320	55,320
Total income		55,320	55,320
Expenditure on:			
Charitable activities	4	(65,363)	(65,363)
Other expenditure	5	(404)	(404)
Total expenditure		(65,767)	(65,767)
Net expenditure		(10,447)	(10,447)
Net movement in funds		(10,447)	(10,447)
Reconciliation of funds			
Total funds brought forward		27,084	27,084
Total funds carried forward	14	16,637	16,637
	Note	Unrestricted funds £	Total 2020 £
Income and Endowments from:			
Donations and legacies	3	47,048	47,048
Total income		47,048	47,048
Expenditure on:			
Charitable activities	4	(40,358)	(40,358)
Other expenditure	5	(538)	(538)
Total expenditure		(40,896)	(40,896)
Net income		6,152	6,152
Net movement in funds		6,152	6,152
Reconciliation of funds			
Total funds brought forward		20,932	20,932
Total funds carried forward	14	27,084	27,084

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2020 is shown in note 14.

The notes on pages 8 to 14 form an integral part of these financial statements.

Alongside Africa

(Registration number: 07458896) Balance Sheet as at 31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	10	1,213	1,617
Current assets			
Debtors	11	-	11,050
Cash at bank and in hand	12	15,724	14,417
		15,724	25,467
Creditors: Amounts falling due within one year	13	(300)	-
Net current assets		15,424	25,467
Net assets		16,637	27,084
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		16,637	27,084
Total funds	14	16,637	27,084

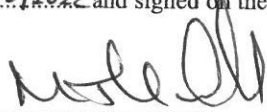
For the financial year ending 31 December 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on 20.06.2022 and signed on their behalf by:



Mr M Huddart
Trustee

The notes on pages 8 to 14 form an integral part of these financial statements.

Alongside Africa

Notes to the Financial Statements for the Year Ended 31 December 2021

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Oriac House
10 Glenmore Centre
Shearway Business Park
Folkestone
Kent
CT19 4RJ

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Alongside Africa meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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

Alongside Africa

Notes to the Financial Statements for the Year Ended 31 December 2021

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Alongside Africa

Notes to the Financial Statements for the Year Ended 31 December 2021

Asset class	Depreciation method and rate
Motor vehicles	25% on reducing balance

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Alongside Africa

Notes to the Financial Statements for the Year Ended 31 December 2021

3 Income from donations and legacies

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Donations and legacies;			
Gift aid reclaimed	4,723	4,723	7,155
Donations	47,097	47,097	39,893
Grants, including capital grants	3,500	3,500	-
	<u>55,320</u>	<u>55,320</u>	<u>47,048</u>

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2021 £	Total 2020 £
Grant funding of activities		61,634	61,634	37,815
Direct costs		1,075	1,075	1,170
Training		202	202	-
Insurance		269	269	269
Computer software and maintenance costs		310	310	241
Printing, postage and stationery		-	-	68
Sundry expenses		13	13	-
Accountancy fees		-	-	156
Accountancy fees		300	300	-
Bank charges		818	818	597
Advertising		442	442	42
Governance costs	6	300	300	-
		<u>65,363</u>	<u>65,363</u>	<u>40,358</u>

5 Other expenditure

	Note	Unrestricted funds General £	Total 2021 £	Total 2020 £
Depreciation, amortisation and other similar costs		404	404	538
		<u>404</u>	<u>404</u>	<u>538</u>

Alongside Africa

Notes to the Financial Statements for the Year Ended 31 December 2021

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2021 £
Independent examiner fees		
Independent examiners fee	300	300
	<u>300</u>	<u>300</u>

7 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	404	538

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Alongside Africa

Notes to the Financial Statements for the Year Ended 31 December 2021

10 Tangible fixed assets

	Motor vehicles £	Total £
Cost		
At 1 January 2021	3,000	3,000
At 31 December 2021	3,000	3,000
Depreciation		
At 1 January 2021	1,383	1,383
Charge for the year	404	404
At 31 December 2021	1,787	1,787
Net book value		
At 31 December 2021	1,213	1,213
At 31 December 2020	1,617	1,617

11 Debtors

	2021 £	2020 £
Other debtors	-	11,050
Loans of £11,050 owed by Alongside Africa Uganda were written off during the year. These were treated as a donation to Alongside Africa Uganda and will assist in the promotion of the aims of both organisations.		

12 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	33	33
Cash at bank	15,691	14,384
	15,724	14,417

13 Creditors: amounts falling due within one year

Accruals	300
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Alongside Africa

Notes to the Financial Statements for the Year Ended 31 December 2021

14 Funds

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted funds				
General	<u>27,084</u>	<u>55,320</u>	<u>(65,767)</u>	<u>16,637</u>
	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Unrestricted funds				
General	<u>20,932</u>	<u>47,048</u>	<u>(40,896)</u>	<u>27,084</u>

15 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2021 £
Tangible fixed assets	1,213	1,213
Current assets	15,724	15,724
Current liabilities	<u>(300)</u>	<u>(300)</u>
Total net assets	<u>16,637</u>	<u>16,637</u>
	Unrestricted funds General £	Total funds at 31 December 2020 £
Tangible fixed assets	1,617	1,617
Current assets	25,467	25,467
Total net assets	<u>27,084</u>	<u>27,084</u>

ALONGSIDE AFRICA

England & Wales - Charity number 1146752

Accounts

**ALONGSIDE AFRICA
ANNUAL REPORT AND ABRIDGED UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

ALONGSIDE AFRICA
ANNUAL REPORT AND ABRIDGED UNAUDITED ACCOUNTS
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**ALONGSIDE AFRICA
COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2020**

Directors

Lawrance Titterton
Monica Titterton
Michael John Huddart

Company Number

07458896 (England and Wales)

Registered Office

ORIAN HOUSE 10 GLENMORE CENTRE
SHEARWAY BUSINESS PARK
FOLKESTONE
KENT
CT19 4RJ

ALONGSIDE AFRICA
(COMPANY NO: 07458896 ENGLAND AND WALES)
DIRECTORS' REPORT

The directors present their report and accounts for the year ended 31 December 2020.

Directors

The following directors held office during the whole of the period:

Lawrance Titterton
Monica Titterton
Michael John Huddart

Charitable and Political donations

Alongside Africa
Chairman's Report 2020

2020 was a year like no other for the whole world, and Alongside Africa was no exception. The spread of Covid-19 from the first quarter of the year has had a significant impact on the charity in the UK and our operations in Uganda.

Operational impact

Covid-19 has had a serious impact on the individuals and communities that we support in Kabale and Rubanda districts in Uganda. The majority of children that we support were in boarding school to protect them from abusive home lives, caused primarily by poverty. The closure of schools in March resulted in all children being returned to the homes that they came from, with the not unexpected detrimental impact on their lives. The health of many of the children has deteriorated during the year and at least one girl, aged only 15, has entered into an informal marriage and become pregnant. Some of the children have returned to the street. Whilst the team on the ground have been busy throughout this period following up the children as far as was possible, the full extent of the damage done will only become apparent once schools reopen in 2021.

The Obumwe micro-finance scheme was also adversely impacted by the Covid-19 crises as the lockdown imposed by the authorities resulted in groups being unable to market their produce and as a result, many groups defaulted on loans.

The work of the team in Kabale changed in nature from supervising children in schools and managing the Obumwe micro-finance scheme to that of checking that children were safe and providing emergency food and medical supplies to the communities where the children are living. Additional support has also been made available to two Batwa communities that were particularly hard hit by the crisis.

My wife and I have been based in Kabale for almost three years prior to the crisis and associated lockdown, but we were able to return the UK just before travel became all but impossible. This has led to further pressure being put on the AAU Operations Director, Kwarigaba George.

Financial impact

There has been a 20 % reduction in income compared with 2019 directly resulting from Covid-19. This reduction was mainly attributable to our inability to hold any fundraising activities during the year and a lack of grant income. Regular income decreased, but not by as much as we might have expected, which is a testament to the reliability and consistency of our core supporter base, small as it is.

The reduced income was offset by a reduction of 29% in funds sent to Uganda to fund operations there. Having used some of the net balance to write off the value of the Rav-4 in Uganda, we finished the year with a surplus of £6,152, which has allowed us to re-establish a financial reserve of £9,000.

One of the main impacts of Covid-19 is the level of uncertainty that it has engendered at all levels of society, from individuals to countries. We do not know what the future holds for those that we are supporting in Uganda or the small but dedicated team that is on the ground. Similarly, we cannot tell what will happen to our income within the UK and so what capacity we will have to respond to a changing socio economic environment in Uganda. We will need to be flexible and adaptable in the coming year if we are to effectively meet the challenges that will be put in front of us, and also to be able to identify and take advantage of the opportunities that will also present themselves.

I cannot end this report without expressing my heartfelt thanks to the small teams of dedicated volunteers and staff in the UK and Uganda that have kept Alongside Africa operating throughout our most challenging year to date. For their dedication and commitment, and most of all, for their love of the people we serve.

Statement of directors' responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law, the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed on behalf of the board of directors

.....
Michael John Huddart
Director

Approved by the board on: 2 May 2021

ALONGSIDE AFRICA ACCOUNTANTS' REPORT

Accountants' report to the board of directors of Alongside Africa (the company)

These financial statements have been prepared in accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Acts that relate to preparing the financial statements of the company for the year ended 31 December 2020.

We have prepared these financial statements based on the accounting records, information and explanations provided by you. We do not express any opinion on the financial statements.

On the balance sheet you have acknowledged your duties under the prevailing Companies Acts to ensure that the company keeps adequate accounting records and prepares financial statements that give "a true and fair view".

You have determined that the company is exempt from the statutory requirement for an audit for the year ended 31 December 2020. Therefore, the financial statements are unaudited.

The financial statements are provided exclusively to the director for the limited purpose mentioned above, and may not be used or relied upon for any other purpose or by any other person, and we shall not be liable for any other usage or reliance.

19 March 2021

**ALONGSIDE AFRICA
INCOME STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020	2019
	£	£
Gross profit	45,878	58,507
Administrative expenses	(39,728)	(55,493)
Operating profit	6,150	3,014
Profit on ordinary activities before taxation	6,150	3,014
Tax on profit on ordinary activities	4 -	-
Profit for the financial year	<u>6,150</u>	<u>3,014</u>

ALONGSIDE AFRICA
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	5	1,617	2,156
Current assets			
Debtors		11,050	11,050
Cash at bank and in hand		14,416	7,727
		<u>25,466</u>	<u>18,777</u>
Net current assets		<u>25,466</u>	<u>18,777</u>
Net assets		<u>27,083</u>	<u>20,933</u>
Capital and reserves			
Profit and loss account		<u>27,083</u>	<u>20,933</u>
Shareholders' funds		<u>27,083</u>	<u>20,933</u>

For the year ending 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The members have agreed to the preparation of abridged accounts for the year in accordance with Section 444(2A).

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

The financial statements were approved by the Board of Directors and authorised for issue on 2 May 2021 and were signed on its behalf by

Michael John Huddart
Director

Company Registration No. 07458896

ALONGSIDE AFRICA
DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2020

This schedule does not form part of the statutory accounts.

	2020	2019
	£	£
Turnover		
Sales	47,048	59,385
Cost of sales		
Other direct costs	1,170	878
Gross profit	45,878	58,507
Administrative expenses		
Stationery and printing	68	50
Subscriptions	-	273
Bank charges	597	736
Insurance	269	267
Software	242	378
Depreciation	539	719
Donations	37,815	52,960
Sundry expenses	-	18
Accountancy fees	156	-
Advertising and PR	42	92
	39,728	55,493
Operating profit	6,150	3,014
Profit on ordinary activities before taxation	6,150	3,014