

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
Independent Examiner	Kent
	CT19 4RJ
	Beresfords
	Chartered Certified Accountants
	1-2 Rhodium Point
	Spindle Close
	Hawkinge
	Folkestone
	Kent
	CT18 7TQ

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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.

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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:

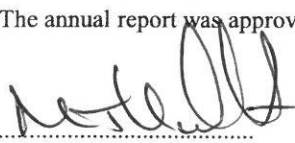
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed 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 20/04/2022 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').

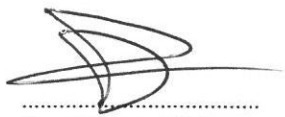
Having satisfied myself that the accounts of Alongside Africa are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 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

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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
		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.

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

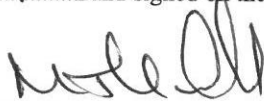
For the financial year ending 31 December 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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.

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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:

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

Asset class

Motor vehicles

Depreciation method and rate

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.

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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

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Note			
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	300	300	-
	<u>65,363</u>	<u>65,363</u>	<u>40,358</u>

5 Other expenditure

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

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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.

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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

	2021 £
Accruals	300

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

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	(300)	(300)
Total net assets	16,637	16,637
	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	27,084	27,084