

Friends of Joy Goat Development Programme Uganda

Charity No. 1150638

Company No. 08203235

Trustees' Report and Unaudited Accounts

31 December 2021

Friends of Joy Goat Development Programme Uganda
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Friends of Joy Goat Development Programme Uganda Trustees Annual Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2021.

Charitable Purpose of the Friends of JOY Goats Development Programme Uganda.

The Friends of JOY Goats Development Programme Uganda (FJGDPU) was established to raise funds for Joy Goats Development Programme Uganda's goat breeding programme in Uganda and surrounding areas. Funding will be through donations, fund raising events, from funding charities and other activities.

JOY Goats Development Programme Uganda is registered in Uganda as a department of Deliverance Church Uganda (DCU), which is a local NGO.

The breeding programme places bucks (male goats) into local communities, which through a three year rotation of the bucks produces a stable breeding stock in each participating area. Local, Parish and District government tiers are involved and the local communities receive education and continued support during their involvement in the programme.

Public Benefit.

The focus is on sustainability and local involvement in Uganda by:

1. Developing a hybrid goat breed that combines the resistance to local parasites and disease with the higher milk yield of many European breed so that individual small scale farmers and local communities can become self sufficient. To achieve this, each community will be given the skills to improve the nutritional feeding of the goats, how to work together to care for and benefit from the loan of the bucks and selective breeding from the stronger goats to increase milk yields and resilience.
2. Working with individual communities across all parts of Uganda and for the breeding of high quality goats to be recorded and recognised at a national level. This is currently being carried out with local communities in a number of areas in Uganda. The Field Director will increasingly focus his time on working with other charities, organisations with a similar vision (including commercial groups and co-operatives) and government agencies in Uganda in creating a sustainable breeding stock which produces milk for the wellbeing of families of those owning goats and developing commercial benefit for local communities.

Governance.

Charity Commission registered charity **1150638**

Companies House registered company **08203235**

Principal Office:
71 Clifton Road
Shefford
Bedfordshire
SG17 5AG

Friends of Joy Goat Development Programme Uganda Trustees Annual Report

Registered Office:
71 Clifton Road
Sheffield
Bedfordshire
SG17 5AG

The Directors of the charitable company are its Trustees for the purposes of charity law. During 2021 there were four Trustees with equal voting rights, each with 25% of the voting rights. The four Trustees were:

Theodore Clark	Chairperson
Lydia Clarke	Treasurer (supported by Anne Harland Smith).
David Hare	
Anne Harland-Smith	Fund raising

Field Director in Uganda (in attendance at Trustees Meetings but not a trustee).
David Dowdy.

None of the trustees received any remuneration or claimed any expenses in the reporting period.

Anne Harland-Smith has announced she is standing down as a Trustee from the end of 2022.

During 2021 there have been five Trustees Meetings. These were on:

- 28 January 2021
- 20 April 2021
- 8 June 2021
- 7 September 2021 (AGM)
- 1 December 2021

All meetings were quorate (being present included those joining by audiovisual link). The meetings were by Zoom. The Field Director joined the meetings on four occasions.

The Field Director was not able to return to the United Kingdom for a second year, due to the international travel restrictions in place. These times in the UK have been very useful for the Trustees and the Field Director to catch up on a more personal level.

As the Trustees of FJGDPU reviews its direction over the coming years the Trustees will ensure that these are consistent with the Charity's Constitution and Articles of Association.

Data Protection.

FJGDPU's Trustees are aware of their responsibilities as laid out in the Charity Commission's guidance on Charity Fundraising: a guide to Trustee duties and the General Data Protection Regulations 2018.

The data protection statements on the publicity information sent out, displayed on MailChimp and on Gift Aid forms are compliant with the GDPR.

No concerns or complaints have been reported to the GDPR Trustee (Lydia Clarke.)

Friends of Joy Goat Development Programme Uganda Trustees Annual Report

Safeguarding.

FJGDPU does not provide services or activities in the United Kingdom, other than to raise funds for the work of JOY Goats Development Programme Uganda. As such, the Charity does not provide activity requiring Safeguarding precautions. However, it is mindful of its duties in relation to children and adults who are at risk and continues to review whether a more detailed Policy is needed.

JOY Goats Development Programme Uganda (the organisation registered in Uganda) complies with the legislative requirements of the Ugandan Government and District policies.

Insurance.

FJGDPU has insurance cover for the fund raising activities it undertakes.

Employment.

FJGDPU does not employ any staff based in the United Kingdom or Uganda. Although FJGDPU raises funding for the work in Uganda, it does not employ Dr David Dowdy, the Field Director, or the Field Workers. The terms and conditions under which they work are arranged through JOY Goats Development Programme Uganda, a department of Deliverance Church Uganda (DCU), which is a local NGO. Insurance and tax are administered under Ugandan law.

Assets.

FJGDPU does not own any assets in the United Kingdom or Uganda.

Finances.

On 1 January 2021 £751.62 was brought forward in the Charity's accounts. The income during 2021 was £31,654.99. Expenditure during 2020 was £31,923.66, leading to a decrease at the end of 2021 to £482.95. As a result, the income for this year exceeded the Small Charity's threshold for financial examination and an independent person has been appointed to examine the accounts.

The five strategies listed for the last two years continue:

1. To attract new donors.
2. To encourage current supporters to raise their individual donations.
3. Arranging fund raising events.
4. Raising awareness in the churches attended by the Trustees and friends.
5. Encouraging those supporters who pay Income Tax to sign up for Gift Aid.

We are thankful for the continued commitment of our regular donors and that many of these have been able to increase their giving through Gift Aid.

The very generous grant from P27 Trust for five years has also increased the monies FJGDPU was able to send to JGDPU to develop the programme in Uganda. However, this is on a five year reducing scale and will mean that long term solutions must be found to maintain existing schemes of work, let alone consider expansion.

Friends of Joy Goat Development Programme Uganda Trustees Annual Report

Covid Regulations during 2021 have seriously hampered the opportunities to raise funds this year. It has not been possible to hold quiz nights or other events because of restrictions placed on entertainment and indoor events and also the ability to find venues willing to allow their premises to be used. As a result, the only fundraising carried out was the production of greeting cards for Christmas 2021. This did not raise much money.

Analysis of the Financial Situation for Future Development.

As a result of the P27 Trust committing to support the work, the work of Joy Goats Development Programme Uganda is now able to extend the work it has planned to take forward. For 2022-5 the additional funding (the remaining 4 years of the grant) will ensure some stability, given predictable variables (inflation, political stability, international exchange rates).

Annual Accounts.

As the income for 2021 exceeded £25,000 an Independent Examination was undertaken of the accounts by TS Accounting SouthWest Limited/TS Accounting UK Limited. The accounts for 2021 are provided later in this report.

Goat Programme Activity.

This is covered in detail in the Field Director's Report.

The impact of Covid – 19 on the work of Joy Goats Development Programme Uganda has been significant, particularly in supporting the widely dispersed developments across Uganda. It has also limited the implementation of the newly funded projects. As a result, local schemes have been maintained by the local Field Workers, with Dave Dowdy using online communications to maintain and develop the networks.

Acknowledgements.

It has not been an easy year but the Trustees have continued their commitment to running FJGDPU. I want to thank all the Trustees for their work in supporting the FJGDPU in so many ways, and in particular, Lydia Clarke (Treasurer) for keeping the accounts and claiming Gift Aid .

Although they rarely get mentioned, I want to thank the supporters who faithfully donate (both on a monthly basis and with one-off gifts) and pray for the work of JOY Goats Development Programme Uganda. Without their support the exciting work carried out by Dave Dowdy and his Field Workers would not be possible.

I also want to say thank you to David Dowdy (Field Director) for the tremendous amount of work he does and the Field Workers for their commitment to the vision.

Theo Clark

Chairperson.

Friends of Joy Goat Development Programme Uganda Fund Raising Report

The continued Covid 19 restrictions during 2021 have meant that it has not been able to run the quiz night events, which had been our main source of fund raising in previous years. This is due to the venues being unable to allow other organisations to hire their premises (due to the restrictions) and the people who usually support the events being more cautious about attending social events.

A further problem faced by the Trustees is that now only one person still lives in the Uxbridge area, making events more difficult to facilitate.

For a second year, a Christmas card was produced to raise funds for FJGDPU. A lot of effort was put into producing the card. However, the cost of printing a relatively small number of cards and distribution costs meant that the amount received for sales demonstrated that this was not a useful fund raiser.

We are very grateful to our regular donors who give so generously and those who have supported our events over the years. Thank you.

1. Background

Legal status

JOY Goat Development Programme ("JOY Goats") is a department of Deliverance Church Uganda, a registered NGO (149, S.5914/178).

Core Purpose

The principal aim of JOY Goats is to establish sustainable dairy goat keeping in Uganda through developing a new breed of goat combining the productivity of European breeds with the climate and disease resistance of local goats. The major means of achieving this is through working with farmers groups in various parts of the country. These farmers groups are trained in the process of selective breeding that will produce the new breed. The groups are also the means by which the intermediate crossbreeds and the new breed under development are popularised.

2. Personnel

Workforce

A total of 6 people worked at the project during 2021:

Director

David Dowdy (full time volunteer)

Masaka-based Field Workers

Two full-time staff.

Mbale-based Field Workers

Two full time staff.

Record Keeping Trainer

One full-time person.

In addition to the directly employed staff, JOY Goats sponsors a part-time Field Officer in Kasese District through Rwenzori Youth Initiative for Development (RWEYIDA) – see below

PAYE & NSSF

Income tax (PAYE) and social security (NSSF) contributions are paid for all paid employees. PAYE is administered through the Deliverance Church Uganda national office. NSSF contributions are handled directly by the project through the Mbale office of NSSF.

3. On-Going Cross-Breeding Projects

Conventional Buck-Station Approach

Historically the main activity of JOY Goat Development Programme ("JOY Goats") has been the establishment of buck stations which enable farmers' groups to carry out crossbreeding with the aim of stabilising at a blood level of 50% exotic (dairy) genetics.

Friends of Joy Goat Development Programme Uganda Field Director's Report

This is a methodology shared with the other NGOs that have spear-headed dairy goat development, such as Heifer International and FARM-Africa.

JOY Goats has bought high-grade bucks and placed them with farmers' groups in the Greater Masaka area, principally Kalungu, Masaka, Lwengo, Rakai and Kyotera Districts. A similar approach has been applied in Elgon and SE Uganda, mainly in Mbale, Kween, Bududa, Namisindwa, Budaka, Butaleja and Busia Districts of Uganda and Teso North in Kenya. There has also been some similar work done, but to a lesser extent, in many other districts.

A substantial part of the Field Officers' time is taken up with following up existing groups and training new ones.

Except in the strategic areas of Kween District and Kasese District, we no longer give bucks free of charge for the above programme. New projects have to fully or partly fund the cost of bucks themselves. JOY Goats then provides free training and follow-up.

Rwenzori Low-Grade Cross-Breeding Approach

During 2021, Kasese District in Rwenzori Region has continued to be the district where there has been the greatest expansion in the impact of the work.

Details of the project can be found in the 2019 Annual Report. In summary, specific cultural factors mean that we can initially aim for much lower grades of goats, which in turn means that the cost for each improver buck is much less, and can be afforded easily by individuals or small groups. This helps the rapid roll-out of the programme.

Northern Uganda methodology

The conventional approach described above is of very limited applicability in areas where goats are traditionally allowed to graze freely during the long dry season.

We are continuing to explore ways of introducing breed improvement in such areas. This is primarily in Serere District of Teso Region with some exploratory work in the lowlands of West Nile.

Collaborative Projects

Increasingly the aims of JOY Goats are being realised through other organisations. The partner organisation is responsible for buying breeding stock, mobilising the farmers and day-to-day administration of the project. JOY Goats is responsible for the training. Sometimes we cover the full cost of the training, sometimes the partner organisation covers field expenses, and sometimes the partner organisation also contributes towards the salary etc for the Field Officer.

This type of cooperation is particularly important in SW Uganda, and we have significant projects that operate in this way in Ntungamo, Rukungiri, Rukiga and Kabale.

We consider that this is the way forward because it is a more cost-effective way of working and is also more sustainable – the expertise and the vision is being passed on to others who can take it on.

4. Strategic Breeding Projects

Farmers' Groups with high-grade goats

Most farmers' groups that we work with have a breeding target of 50% dairy genetics, and occasionally 25%. This means that the goats are relatively easy to manage and ensures the widest possible uptake. However, in order to breed such goats it is necessary to have males of higher grade – either 75% or 100% dairy genetics. To ensure a continuous supply of such breeding stock, we have one well-established breeders group in the Masaka area who are keeping purebred Toggenburg-type goats. During 2021 we have started to establish additional groups in the highland part of Mbale District and in Kasese District. Several other groups are breeding 75% crosses, mostly in Kalungu District as part of our work in the Greater Masaka area.

These groups were formed during the early years of JOY Goats but continue to play an import role in supplying breeding stock to JOY Goats and to other organisations and individuals.

Large-Scale Breeding Centres

The selective breeding process is proceeding very slowly through the farmers' groups. Partly this is due to the difficulty of teaching and mobilising large numbers of individual farmers. But even if mobilisation was perfect, when the goats are being kept under different conditions by many different people, the selection process is inherently less efficient. For this reason we are continuing to look for partnerships with large scale goat farms that can incorporate the breed improvement into their business plan, and become suppliers of the new breed.

To date, there have been several large-scale farmers who have been seriously considering the idea, but none have yet adopted it.

5. Technical Innovation

Artificial Insemination

We have been working with a project close to Mubende Municipality where there is a small-scale goat insemination programme.

Proposal for a Genetic Marker Study.

We are still pursuing the possibility of a genomic selection project, as described in the 2019 Annual Report.

Breed Registration

We believe that long-term sustainability of the breeding programme can only be achieved if a system of breed registration can be established. This needs to be simple enough to be accessible to village farmers, but still be rigorous enough to be effective. We are currently experimenting with registration systems that can fit these criteria.

6. Networking

General Networking

Networking has always been important to us. This is continuing. Frequently we get enquiries about accessing breeding stock. When the goats are needed far from our own sources of goats in Masaka, we link the enquirers with goat breeders in other areas.

In addition, we get many enquiries by telephone, email or web form submissions asking for advice on project planning. Such consultation services are provided free to other NGOs, CBOs and small-scale farmers.

7. Impact of Covid 19

The pandemic, and the restrictions in place because of it, have had a significant impact on the work of JOY Goats. Much of the village training is done in large meetings where the value of goats' milk is explained and people are taught how to manage the goats. Such large meetings have been impossible this year, which has meant that we have been unable to expand into new villages.

However, there has only been one month when our Field Officers were unable to do any work at all. For the rest of the year, they have been able to check on the buck stations and meet with leaders of farmers' groups.

It has also given us the opportunity to focus on the breed registration work, working with small numbers of farmers to test what is feasible.



David Dowdy
National Director

Independent Examiner's Report to the trustees of Friends of Joy Goat Development Programme Uganda

I report to the charity trustees on my examination of the financial statements of Friends of Joy Goat Development Programme Uganda for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (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 financial statements to be reached.

TS Accounting SouthWest Limited B KempMAAT/IFA
TS Accounting
20 Kingsmead Business Park
Gillingham

Dorset
SP8 5FB
31 December 2021

Friends of Joy Goat Development Programme Uganda
Statement of Financial Activities
for the year ended 31 December 2021

		Unrestricted		
		funds	Total funds	Total funds
		2021	2021	2020
	Notes	£	£	£
Income and endowments from:				
Donations and legacies	4	10,908	10,908	12,946
Charitable activities	5	547	547	342
Other trading activities	6	20,200	20,200	7,200
Total		31,655	31,655	20,488
Expenditure on:				
Raising funds	7	-	-	217
Charitable activities	8	31,503	31,503	19,558
Other	9	421	421	211
Total		31,924	31,924	19,986
Net gains on investments		-	-	-
Net (expenditure)/income		(269)	(269)	502
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(269)	(269)	502
Other gains and losses				
Net movement in funds		(269)	(269)	502
Reconciliation of funds:				
Total funds brought forward		752	752	250
Total funds carried forward		483	483	752

Friends of Joy Goat Development Programme Uganda
Summary Income and Expenditure Account
for the year ended 31 December 2021

	2021 £	2020 £
Income	31,655	20,488
Gross income for the year	<u>31,655</u>	<u>20,488</u>
Expenditure	31,924	19,986
Total expenditure for the year	<u>31,924</u>	<u>19,986</u>
Net (expenditure)/income before tax for the year	(269)	502
Net (expenditure)/income for the year	<u>(269)</u>	<u>502</u>

Friends of Joy Goat Development Programme Uganda**Balance Sheet**

at 31 December 2021

Company No. 08203235	Notes	2021 £	2020 £
Current assets			
Cash at bank and in hand		483	752
		<u>483</u>	<u>752</u>
Net current assets		483	752
Total assets less current liabilities		483	752
Net assets excluding pension asset or liability		<u>483</u>	<u>752</u>
Total net assets		<u>483</u>	<u>752</u>
The funds of the charity			
Restricted funds	11		
Unrestricted funds	11		
General funds		483	752
		<u>483</u>	<u>752</u>
Reserves	11		
Total funds		<u>483</u>	<u>752</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

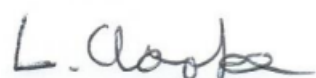
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Approved by the board on 13 September 2022 and signed on its behalf by:



13 September 2022

L. Clarke

Trustee

1 Accounting policies

Basis of preparation

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Notes to the Accounts

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

Friends of Joy Goat Development Programme Uganda
Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds	Total funds
	£	£
Income and endowments from:		
Donations and legacies	12,946	12,946
Charitable activities	279	279
Other trading activities	63	63
Other	7,200	7,200
Total	20,488	20,488
Expenditure on:		
Raising funds	217	217
Charitable activities	19,558	19,558
Other	211	211
Total	19,986	19,986
Net income	502	502
Net income before other gains/(losses)	502	502
Other gains and losses:		
Net movement in funds	502	502
Reconciliation of funds:		
Total funds brought forward	250	250
Total funds carried forward	752	752

4 Income from donations and legacies

	Unrestricted	Total 2021	Total 2020
	£	£	£
Donations from individuals	9,429	9,429	9,407
Paypal	169	169	149
Gift aid	960	960	2,660
The Peace Trust	350	350	730
	10,908	10,908	12,946

5 Income from charitable activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
Fund raising	547	547	279
	-	-	63
	547	547	342

6 Income from other trading activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
Stewardship	20,200	20,200	7,200
	<u>20,200</u>	<u>20,200</u>	<u>7,200</u>

7 Expenditure on raising funds

	Total 2021	Total 2020
	£	£
<i>Costs of generating voluntary income</i>		
Donations from individuals	-	217
	<u>-</u>	<u>217</u>

8 Expenditure on charitable activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
<i>Expenditure on charitable activities</i>			
Fund raising	31,503	31,503	19,558
Governance costs			
	<u>31,503</u>	<u>31,503</u>	<u>19,558</u>

9 Other expenditure

	Unrestricted	Total 2021	Total 2020
	£	£	£
General administrative costs	421	421	211
	<u>421</u>	<u>421</u>	<u>211</u>

10 Staff costs

No employee received emoluments in excess of £60,000.

11 Movement in funds

	At 1 January 2021	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2021 £
Restricted funds:				
Unrestricted funds:				
General funds	752	31,655	(31,924)	483
Total funds	<u>752</u>	<u>31,655</u>	<u>(31,924)</u>	<u>483</u>

12 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	483	483
	<u>483</u>	<u>483</u>

13 Reconciliation of net debt

	At 1 January 2021 £	Cash flows £	At 31 December 2021 £
Cash and cash equivalents	752	(269)	483
	<u>752</u>	<u>(269)</u>	<u>483</u>
Net debt	<u>752</u>	<u>(269)</u>	<u>483</u>

14 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Friends of Joy Goat Development Programme Uganda
Detailed Statement of Financial Activities
for the year ended 31 December 2021

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds £
Income and endowments from:			
Donations and legacies			
Donations from individuals	9,429	9,429	9,407
Paypal	169	169	149
Gift aid	960	960	2,660
The Peace Trust	350	350	730
	<u>10,908</u>	<u>10,908</u>	<u>12,946</u>
Charitable activities			
Fund raising	547	547	279
	-	-	63
	<u>547</u>	<u>547</u>	<u>342</u>
Other trading activities			
Stewardship	20,200	20,200	7,200
	<u>20,200</u>	<u>20,200</u>	<u>7,200</u>
Total income and endowments	31,655	31,655	20,488
Expenditure on:			
Costs of generating donations and legacies			
Donations from individuals	-	-	217
	<u>-</u>	<u>-</u>	<u>217</u>
Total of expenditure on raising funds	-	-	217
Charitable activities			
Fund raising	31,503	31,503	19,558
	<u>31,503</u>	<u>31,503</u>	<u>19,558</u>
Total of expenditure on charitable activities	31,503	31,503	19,558
General administrative costs, including depreciation and amortisation			
General insurances	198	198	-
Sundry expenses	223	223	211
	<u>421</u>	<u>421</u>	<u>211</u>
Total of expenditure of other costs	421	421	211
Total expenditure	31,924	31,924	19,986
Net gains on investments	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net (expenditure)/income	(269)	(269)	502

Friends of Joy Goat Development Programme Uganda**Detailed Statement of Financial Activities****Net (expenditure)/income before
other gains/(losses)**

Other Gains

Net movement in funds**Reconciliation of funds:**

Total funds brought forward

Total funds carried forward

	(269)	(269)	502
	-	-	-
	(269)	(269)	502
	752	752	250
	483	483	752