

**Friends of JOY Goat Development Programme Uganda**

**Charity no. 1150638**

**Company no. 08203235**

**Annual report and accounts**

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## Trustee's Annual Report

### Charitable Purpose of the Friends of JOY Goat Development Programme Uganda

The Friends of JOY Goat 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 a department of Deliverance Church Uganda, a Ugandan registered 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 breeds 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**

During 2022 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
David Hare	
Anne Harland-Smith	Fund raising

There have been several changes to the trustees during the reporting and sign off period:

- Anne Harland-Smith stood down after the Annual General Meeting in September 2022, due to other commitments.
- Luke Argent joined the trustees in April 2023
- David Hare stood down in June 2023

The Constitution requires a quorate of a minimum of three. Although this leaves us compliant, we will be seeking to appoint one or more new Trustees during 2023 to increase robustness.

The Field Director in Uganda, Dave Dowdy, attends the Trustees Meetings, but is not a trustee.

During 2022 there have been five Trustees Meetings. These were on:

- 1 February 2022
- 26 April 2022
- 13 September 2022
- 8 November 2022
- 14 December 2022

All meetings were quorate. The meetings were by Zoom. The Field Director joined all the meetings.

After two years, the Field Director was able to return to the United Kingdom for four months. 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.)

### **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 Ugandan registered NGO) 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, a registered NGO in Uganda. 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 2022 £483 was brought forward in the Charity's accounts. The income during 2022 was £33,307. Expenditure during 2022 was £32,212, leading to a balance at the end of 2022 of £1,578. 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 reduces each year and will mean that long term solutions must be found to maintain existing schemes of work, let alone consider expansion.

Covid Regulations during 2021 and the first half of 2022 seriously hampered the opportunities to raise funds, with many facilities not taking bookings until late Summer or early Autumn of 2022. As a result, it has not been possible to hold events, such as quiz nights, this year.

The details of the accounts for 2022 are contained in the Financial Report prepared by Lydia Clarke, Treasurer.

## **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.

In last year's report we commented on being able to predict relative stability in the charity's finances, subject to external variables. However, the invasion of the Ukraine by Russia and the resulting significant rise in fuel prices, food and other commodities has had a serious impact on the work being undertaken. In addition, the financial crisis affecting the pound sterling and the loss of its value on the world financial market has meant that the donations our supporters generously give has lost value, particularly when exchange rates in Uganda and other countries are in the US dollar.

## **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. This has been further exacerbated by the outbreak of the Ebola virus during 2022. While Uganda avoided a complete lockdown, there were many restrictions on travel and access to some areas. As a result, the Field Director had to delay his return to Uganda until the risk of travel restrictions lifted. The Field Workers did a great job in maintaining support for the existing projects despite the restrictions. There have been some delays in new initiatives.

### **Acknowledgements**

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.

I also want to thank Anne Harland Smith for her faithful support over the years, particularly in leading the fundraising initiatives. She was one of the founding Trustees.

Thank you also to Dave Hare for his work as a Trustee and his work leading the planning of quizzes to raise funds. I am grateful that he has agreed to continue to be involved in future events.

Although they rarely get mentioned, I want to thank the supporters who faithfully donate (whether by standing order or 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

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 15/08/23 and signed on its behalf by Theo Clark.

## **Field director's report**

### **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 7 people worked at the project during 2022. One concluded her employment at the end of October. One started on a part-time basis in June.

The current workforce is therefore 4.25 paid employees and 1.00 volunteers:

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. 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 2022, 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 and Rukungiri. Our collaboration with Kisizi hospital concluded during 2022.

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 important role in supplying breeding stock to JOY Goats and to other organisations and individuals.



During 2022, we strengthened our relationship with groups in the Elgon area that had been established by Farm Africa. One such group in Kaato Sub-County of Manafwa District, had begun to lose direction. We worked with them to create a stronger group structure and to expand into the whole sub-county. This has worked very well, and they are now major suppliers of 50% crosses, 75% crosses and some purebred dairy goats

### ***Large-Scale Breeding Centres***

Our efforts to bring large-scale farmers into the breeding programme have continued at a low level during 2022.

## **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. External Challenges**

### ***Covid 19***

The restrictions on movement and meetings have now largely been removed, and we have been able to return to pre-pandemic patterns of work.

### ***Ebola virus***

The recent outbreak of Ebola virus involved a much wider area than the previous very isolated outbreaks in Uganda. There was a significant risk that it could have given rise to an epidemic on the scale of the one that affected Liberia, Guinea and Sierra Leone in 2014-15. Fortunately, the outbreak was brought under control in a matter of months. It did not significantly affect the Field Work, but it delayed the return of the Director, David Dowdy, from his annual visit to the UK.

***Exchange rates***

Most of our income originates as Pounds Sterling (GBP). The value of sterling against the Uganda Shilling dropped dramatically during the time when Liz Truss was Prime Minister. The rate has now improved, but is not yet completely back to 2021 levels. This substantially affected our income during the latter part of 2022.

***Fuel prices***

The global increase in fuel prices has affected us very badly. Most of our activities involve travelling on motorbikes to reach the farmers' groups that we are working with. There is very little scope for reducing this movement without reducing the impact of the programme. So far, we have managed to continue all of the projects described above. But if there is no likelihood of price reductions in the future, the scale and nature of the programme may need to be reconsidered.



David Robert Dowdy  
National Director

**JOY Goat Development Programme (Ugandan partner organisation)**  
**Yearly summary of accounts**  
**2022**

Payment category	Ush	£*
<b><i>Opening balance</i></b>		
Opening balance	4,288,550	969.06
	<b>4,288,550</b>	<b>969.06</b>
<b><i>Receipts</i></b>		
Donations	135,033,300	30,512.75
	<b>135,033,300</b>	<b>30,512.75</b>
<b><i>Payments</i></b>		
Salaries & Wages	-35,535,800	-8,029.83
Equipment & supplies for community groups	-119,000	-26.89
Equipment (programme)	-10,538,000	-2,381.22
Maintenance & repair	-282,000	-63.72
Livestock purchase & distribution	-3,402,000	-768.73
Travel & Per-Diem	-60,157,700	-13,593.51
Goat extension sub-contracted	-19,219,500	-4,342.93
Networking	-50,000	-11.30
Laboratory consumables	-12,000	-2.71
Employment expenses	-3,770,400	-851.98
Administration/office expenses	-4,189,000	-946.57
Miscellaneous	-640,000	-144.62
	<b>-137,915,400</b>	<b>-31,164.00</b>
<b><i>Balance carried forward</i></b>	<b>1,406,450</b>	<b>317.81</b>

**Expenditure on projects receiving earmarked funds**

	USh	£*
General	134,535,400	30,400
Livestock distribution	3,380,000	764
	<b>137,915,400</b>	<b>31,164</b>

\* Nominal exchange rate: GBP 1.00 = USh 4,425

## **Independent examiner's report**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31<sup>st</sup> December 2022.

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

As the charity's trustees of the Company (who are also the directors of the company 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 for this year 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 material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

### **Tracey Cheetham ACMA**

Marlott Accountants Ltd  
Sackmore House  
Marnhull  
Dorset DT10 1PS

July 2023

## Annual accounts

### Statement of financial activities for year ended 31 December 2022

	Unrestricted funds £	Restricted income funds £	Total funds 2022 £	Prior year funds £
<b>Incoming resources (Note 2)</b>				
<b>Income and endowments from:</b>				
Donations and legacies	32,690	1,856	34,546	31,108
Fundraising	83	-	83	547
<b>Total</b>	<b>32,773</b>	<b>1,856</b>	<b>34,629</b>	<b>31,655</b>
<b>Resources expended (Note 4)</b>				
<b>Expenditure on:</b>				
Raising funds	-	-	-	210
Charitable activities	29,895	1,856	31,751	31,503
Governance	461	-	461	211
<b>Total</b>	<b>30,356</b>	<b>1,856</b>	<b>32,212</b>	<b>31,924</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>	<b>2,417</b>	<b>-</b>	<b>2,417</b>	<b>(269)</b>
Net gains/(losses) on investments	-	-	-	-
<b>Net income/(expenditure) Extraordinary items</b>	<b>2,417</b>	<b>-</b>	<b>2,417</b>	<b>(269)</b>
<b>Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other recognised gains/(losses):</b>				
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-
Other gains/(losses)	-	-	-	-
<b>Net movement in funds</b>	<b>2,417</b>	<b>-</b>	<b>2,417</b>	<b>(269)</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward	483	-	483	752
<b>Total funds carried forward</b>	<b>2,900</b>	<b>-</b>	<b>2,900</b>	<b>483</b>

**Balance sheet as at 31 December 2022**

	Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
<b>Current assets</b>				
<b>Debtors</b>	1,321	-	1,321	-
<b>Cash at bank and in hand</b>	1,579	-	1,579	483
<b>Total current assets</b>	2,900	-	2,900	483
<b>Net current assets/(liabilities)</b>	2,900	-	2,900	483
<b>Total assets less current liabilities</b>	2,900	-	2,900	483
<b>Total net assets or liabilities</b>	2,900	-	2,900	483
<b>Funds of the Charity</b>				
<b>Restricted income funds</b>		-	-	-
<b>Unrestricted funds</b>	2,900		2,900	483
<b>Revaluation reserve</b>			-	-
<b>Total funds</b>	2,900	-	<b>2,900</b>	483

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

Signed by Lydia Clarke

Treasurer

Dated 15/08/23

## **Notes to the accounts for year end 2022**

### **1 Basis of preparation**

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

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the Charities Act 2011.

For the year ended 31 December 2022 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.

### **Going concern**

The accounts have been prepared on the assumption the charity is a going concern. The majority of funds received in 2022 are expected to be received in 2023.

A significant portion of expected income in 2023 is from a grant of £12,000. This is less than the same grant was in 2022 (£16,000) but budgets have been planned accordingly. The only conditions attached to receiving this are receipt of report detailing the spending of previous year's funds.

The majority of the remainder of our income comes from individual giving (and associated gift aid). In the previous three years the donations amounted to £13,292, £9,799 and £9,556. This comes from a number of individuals, many of whom have faithfully given since the creation of the charity (over 10 years ago). In 2022 we gained two regular givers. Consequently we have confidence that this part of our income should not change significantly.

The charity has no policy requiring reserves. FJGDPU has no employees and minimal liabilities. Combined with the low risk of all income ceasing it is felt not to be required. Furthermore to build up any substantial reserve would require withholding funding from beneficiaries and be counterproductive. This policy will be revised annually.

### **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: These are included in the Statement of Financial Activities (SoFA) when:

Entitlement – control over the rights or other access to the economic benefit has passed to the charity.

Probable – it is more likely than not that the economic benefits associated with the transaction or gift will flow to the charity.

Measurement – the monetary value or amount of the income can be measured reliably and the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Grants and donations: Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Tax reclaims on donations and gifts: Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual income and performance related grants: This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Support costs: The charity has incurred expenditure on support costs.

Volunteer help: The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.



Income from interest, royalties and dividends: This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

### Expenditure and liabilities

Liability recognition: Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance costs: Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

### Company status

The company is a private company limited by guarantee and consequently does not have share capital; thus no single party controls the company.

## 2 Analysis of income

		Unrestricted funds £	Restricted income funds £	Total funds £	Prior year £
<b>Donations and legacies:</b>	Donations and gifts	11,461	1,856	13,317	9,599
	Gift Aid	4,905	-	4,905	960
	General grants provided by government/other charities	16,000	-	16,000	20,200
	Other	323	-	323	350
	<b>Total</b>	<b>32,690</b>	<b>1,856</b>	<b>34,546</b>	<b>31,108</b>
<b>Income from investments:</b>	Interest income	0	-	0	-
	<b>Total</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>
<b>Separate material item of income:</b>	Fundraising	83	-	83	547
	<b>Total</b>	<b>83</b>	<b>-</b>	<b>83</b>	<b>547</b>
<b>TOTAL INCOME</b>		<b>32,773</b>	<b>1,856</b>	<b>34,629</b>	<b>31,655</b>

Most donations come from monthly standing orders from individuals.

'Other' includes collections taken after talks on the charity, mainly given at churches by the Field Director.

Fundraising total included funds raised from selling Christmas cards (£78.00). This activity was carried out in 2021 but some funds not banked until January 2022. As not recognised in the 2021 accounts it is included here. Fundraising also includes money raised through an amazon smile account.

Gift aid figure for 2022 is higher than previous years. This is due to £1,789 from 2021 not being accrued at year end although a valid declaration was held and the amount could be reliably measured. There has been no prior period adjustment as the amount has been deemed to be immaterial. Checks will be applied going forward to ensure that all sums due are accrued as per the SoRP.

### 3 Analysis of restricted income

	£
Kazizi project	1,677
Training sessions	57
Field officer expenses	92
Purchase of goat	30
<b>Total</b>	<b><u>1,856</u></b>

#### 4 Analysis of expenditure

		Unrestricted funds £	Restricted income funds £	Total funds £	Prior year £
<b>Expenditure on governance:</b>	Companies house registration	13	-	13	13
	Public liability insurance	198	-	198	198
	Account examination	250	-	250	-
	<b>Total</b>	<b>461</b>	<b>-</b>	<b>461</b>	<b>211</b>
<b>Expenditure on raising funds:</b>	Fundraising activities	-	-	-	210
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>210</b>
<b>Expenditure on charitable activities:</b>	Charitable work in Uganda	29,895	1,856	31,751	31,503
	<b>Total</b>	<b>29,895</b>	<b>1,856</b>	<b>31,751</b>	<b>31,503</b>
<b>TOTAL EXPENDITURE</b>		<b>30,356</b>	<b>1,856</b>	<b>32,212</b>	<b>31,924</b>

More detailed breakdown of the funds used for charitable work in Uganda can be found in the Field Director's report. This is done by JOY Goats Development Programme Uganda, a department of Deliverance Church Uganda, a Ugandan registered NGO.

Account examination cost was for examination of 2021 accounts, included in this reporting period as accountant not appointed till 2022. This approach will be followed for the costs of examining the 2022 accounts.

#### 5 Debtors

	This year £	Prior year £
Accrued gift aid	1,296	-
Other accrued income	25	-
<b>Total</b>	<b>1,321</b>	<b>-</b>

## 6 Cash at bank and in hand

	<b>This year £</b>	<b>Prior year £</b>
Short term deposits	0	113
Cash at bank and on hand	1,357	226
Other (PayPal)	222	144
<b>Total</b>	<b>1,579</b>	<b>483</b>

A PayPal account was set up in 2012 to handle donations, particularly for sponsoring a goat. One person has opted to give monthly through PayPal. Some of this is used for purchases via PayPal and some is transferred to the charity's Barclays account.

## 7 Further disclosures

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

The charity does not have any employees.

The funds raised by Friends of JOY Goat Development Programme Uganda are drawn down by the Field Director in Uganda to fund the activities there, as detailed in the Annual Report. Each transaction incurred bank and currency conversion costs. These fund the work of JOY Goat Development Programme, which is a department of Deliverance Church Uganda, a registered local NGO.