

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 30 June 2025**  
**for**  
**AMAHA WE UGANDA (UK).**



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for the Year Ended 30 June 2025**

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**AMAHA WE UGANDA (UK).**

**Report of the Trustees**  
**for the Year Ended 30 June 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

1. The relief of poverty among people in Uganda and surrounding countries in particular but not exclusively by:
  - a. The provision of education and training;
  - b. The provision of micro finance; and
  - c. The conservation, protection and improvement of the physical and natural environment.
2. To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.
3. The advancement of the education of the public in the United Kingdom, especially young people, regarding poverty and the needs of those in poverty in Africa.
4. To further such other charitable purposes for the public benefit as are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine.

**Mission Statement**

We have developed a mission statement as follows: -

Led by faith, together we enable our brothers and sisters in Christ to sow seeds of hope among communities in Uganda developing leaders of integrity and empowering groups to overcome poverty and injustice through fellowship, training, projects and microfinance.

**Public benefit**

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing its objectives and future activities. Publication of the charity's activities on its web site and active engagement of the supporting churches in the mission leads to greater understanding in both communities.

**Grant making**

The charity undertakes its work by making grants to Amaha We Uganda - a locally constituted Non Governmental Organisation ("NGO"), based in Kasese in south western Uganda.

Grants are made for a variety of purposes including:

- Supporting the local administration costs of the NGO team
- Approved project expenditures
- Micro finance loans to Women's groups

**Volunteers**

The Trustees are grateful to its supporters and volunteers who help with fund raising and also visiting Uganda, at their own expense, to monitor the work of the local NGO.

## AMAHA WE UGANDA (UK).

### Report of the Trustees for the Year Ended 30 June 2025

#### ACHIEVEMENT AND PERFORMANCE

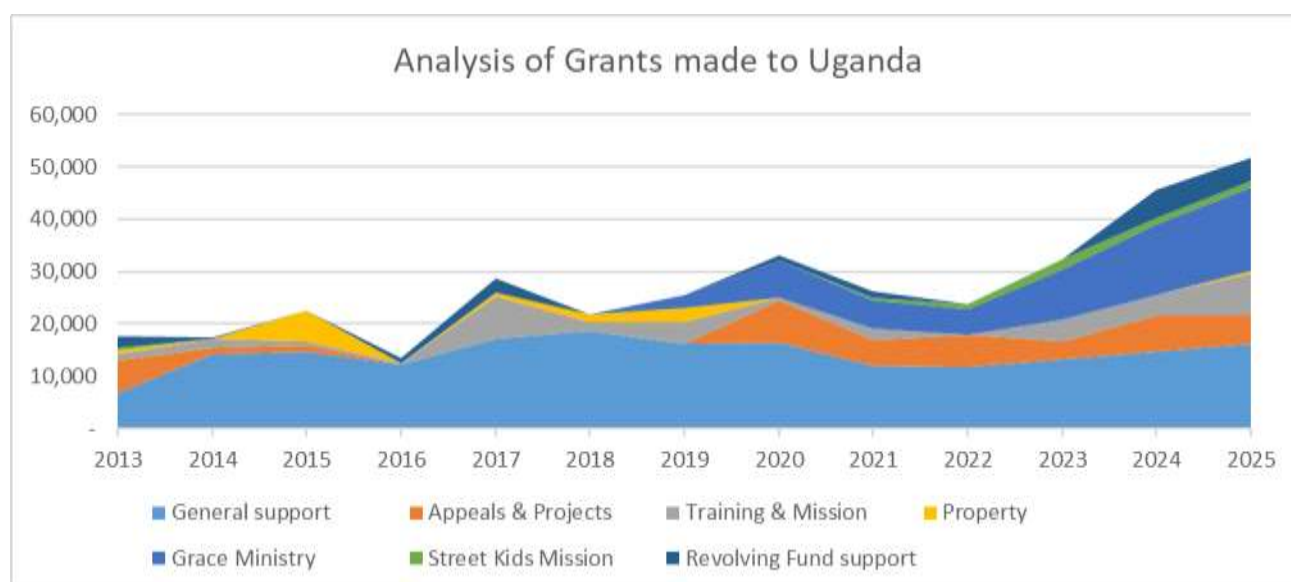
##### Charitable activities

The Charity was launched in 2012 and since that time, grants of some £375,000 have been made to the Ugandan NGO and its forerunner CBO. The NGO Support grant goes to support the work of the Mission team in the form of salary and expenses and the rest goes against projects demanding attention at that time. During this period, the NGO has renewed its re-registration with the Ugandan authorities, it has supported up to 42 Women's groups (each of 20 people) and engaged in trialling various projects - most recently the replanting of Trees and replenishment of the loans written off as a result of the Covid issues. The progress on each project is discussed below.

During the year, grants totalling £53,831 (2024 - £48,504) were made to the NGO comprising:

	Unrestricted (£)	Designated (£)	Restricted (£)	Total (£)	2024 (£)
NGO Support	15,101	1,600	-	16,701	14,883
Street kids support	-	-	989	989	1,139
Trees	-	500	4,839	5,339	6,748
Revolving Loan fund	-	-	4,495	4,495	5,453
A Grace Ministry	-	-	16,008	16,008	13,605
Good Samaritan Training centre	-	-	6,358	4,735	2,325
Customs Women	-	-	1,800	3,423	1,500
Misc	-	-	2,141	2,141	2,851
<b>Total</b>	<b>15,101</b>	<b>2,100</b>	<b>36,630</b>	<b>53,831</b>	<b>48,504</b>

Our support can be analysed as follows:-

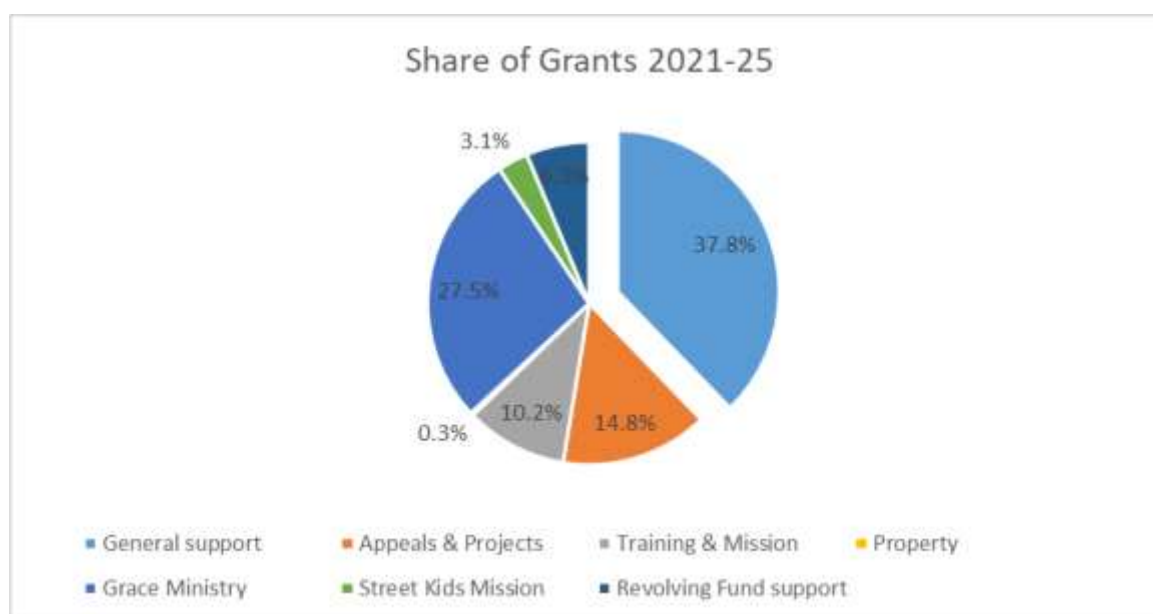


In compiling the above data, Transport costs (new vehicles) have been attributed to General Support. Appeals & Projects includes the current Trees project and the Briquettes as well as some disaster support. Training and Mission includes a variety of local Conferences (both Women and Diocese) as well as support for our missions to Uganda.

Over time, it can be seen that our support has varied; the two biggest changes are the lack of recent property and infrastructure items (now that the Office / Library is acquired and equipped) and the start of the Grace Ministry work from 2019. The 5 year split can be shown as:

## AMAHA WE UGANDA (UK).

### Report of the Trustees for the Year Ended 30 June 2025



The spend on our current projects can be summarised as follows:

Project	Year Ended					Total
	2021 (£)	2022 (£)	2023 (£)	2024 (£)	2025 (£)	
Grace Ministry	5,401	5,105	9,392	13,596	16,008	49,502
Trees	3,995	2,760	3,235	6,748	5,339	22,077
Street Kids & Customs						
Women	313	945	2,130	2,636	2,789	8,813
Revolving Fund	1,450	-	-	5,420	4,495	11,365
Good Samaritan	-	-	-	2,325	6,358	8,683
	<b>11,159</b>	<b>8,810</b>	<b>14,757</b>	<b>30,725</b>	<b>34,989</b>	<b>100,440</b>
NGO support costs	11,980	11,780	13,172	14,823	15,101	66,856
COVID support	1,000	3,266	300	-	-	4,566
Pass through items	-	-	255	2,851	2,041	5,147
Office equip & motors	-	-	-	-	1,600	1,600
Mission & conference support	2,200	-	4,204	-	-	6,404
	<b>26,339</b>	<b>23,856</b>	<b>32,688</b>	<b>48,399</b>	<b>53,731</b>	<b>185,013</b>

Since the ravages caused by Covid-19, considerable progress has been made in restoring and growing our Mission.

#### Revolving Fund / Micro finance loans:

Following the full forgiveness of loans outstanding at the time of Covid, we have now met our target to replace £10,000 to enable the NGO to continue with the micro-finance loan support work.

From data supplied by the NGO, the write off of the Covid loans was some UGX 42m (c £9,300). As at 30 June 2025, the outstanding loans in the NGO books amounted to UGX 59m (c£13,800) (2024 - UGX29m, c£6,500).

## **AMAHA WE UGANDA (UK).**

### **Report of the Trustees for the Year Ended 30 June 2025**

#### **Women's Groups:**

Women's groups remain a key means of encouraging and working with the local people. These groups of up to 20 women meet weekly, usually on Church premises. There are now 38 groups who are meeting regularly of which 36 are considered to be stable, while two of the groups need encouragement to meet. Sadly three of the groups have not reformed, partly because many of the women returned to home villages after Covid and partly because, while AWU cancelled all debts, some of the women were in debt in other ways and therefore did not benefit from the jubilee.

William reports there is no hope in them returning.



**Jovius meeting with the women at St Mary's  
near the office in Kasese**



**Kitswamba Group**



**Besenia Group**

The Groups are monitored regularly, by the team, to encourage and support them. There are 3 community facilitators, Doreen, Agnes and Sarah, who each have a responsibility to monitor a number of groups. They work really hard and it's thanks to them and the team that the women are meeting in fellowship, studying the bible, growing together and saving.



## AMAHA WE UGANDA (UK).

### Report of the Trustees for the Year Ended 30 June 2025

#### Street Boys

There have been some challenges for the street boys in recent months. The police are rounding them up and putting some in prison. They are no longer able to move freely to the office where they used to meet but can meet at All Saints Church. Jethro and the team meet many of them on the streets. The boys still get their food but they go to a local hotel and they still receive their soap each month. One of the boys who trained in motor cycle mechanics is still working at the garage. A second trainee now rides a boda boda; he hires the motorbike and keeps his profit and of course, he can do the repairs himself.

Two boys who were collecting and selling scrap metal and plastic bottles from the streets have saved small amounts of money and started their own businesses. One is selling hard boiled eggs and one is making chapatis and selling soda. AWU rewarded them for their efforts by giving them pans, eggs, flour and oil. The boys have sent video testimonies which are on the blog page of the website.



.....and chapatis and soda



Jethro meeting the boys on the street



Selling hard boiled - eggs

## AMAHA WE UGANDA (UK).

### Report of the Trustees for the Year Ended 30 June 2025

#### Support for Women from Customs Post

The women from Customs changed their group name to The Women of Hope, a much more positive name. In October 2024 a new group of 5 girls from Customs began their training at The Good Samaritan Skills Centre. It was decided that 3 months wasn't long enough for them to become skilled, so the course was extended to 4 months. Rev. Neil Lambert was able to visit the women during his February mission, and bought the girls beds so they were not sleeping on mattresses on the floor. These girls graduated in March 2025. We ran a fundraising plea to be able to get each of these girls startup kits for either tailoring or hairdressing. We succeeded in raising enough funds for those graduates and the next 5 students who started in May 2025. Graduate hairdressers received a sewing machine and graduate hairdressers received the equipment they would need.

Miriam mentors the girls and follows up with them after they have left the training centre. Miriam is invaluable to these vulnerable young ladies.



The new beds being assembled



One year of earning a living



Receiving their start up packs



Graduation with the other girls from the Good Samaritan Skills Centre

It is important to note that the Women of Hope train alongside other vulnerable young girls from the area around the skills centre in Kajwenge. These girls live with their families.



## **AMAHA WE UGANDA (UK).**

### **Report of the Trustees for the Year Ended 30 June 2025**

#### **Tree Nurseries:**

By June 2025, 1,138,326 (2024 888,400,000) saplings had been delivered to the surrounding community for planting. New tree nurseries were planted ready for handing out seedlings towards the end of 2024. We have thus met our initial target of 1,000,000 and are now working in the next 1 m with the NGO ensuring adequate training for the local people so that the trees are cared for and cherished - many providing saleable fruit as well as providing an ecological benefit to prevent erosion. There was another harvest in April 2025 when 138,326 saplings were handed out. The tree nurseries will be reseeded in August 2025 ready for the next seasons planting.



Harvesting in April 2025



#### **Grace Ministry:**

AWU, through the Grace Ministry, are continuing to support 30 students: 11 studying for 'O' levels, 4 for 'A' levels, 9 for vocational skills and 6 at uni. We pay their school fees and, for the uni students, their board and lodgings as well. All the students are orphans or have lost at least their father. The team in Uganda meet up with the students in smaller groupings 3 times a year for a day and, once a year, all the students meet with William and the team for a 3 day conference. Ian Smale, a Trustee, gets to talk to them online briefly and pray for them. These meetings are to assess how the students are doing and to encourage them. In the years that we have been supporting this ministry it is encouraging that only 1 student has dropped out of the programme, and that was during the COVID pandemic.

This year we are budgeting for a total of UGX 68,000,000 (£15,000) compared to UGX52,000,000 (approx £12,000 in 2024). The local churches that Rev Ian Smale belongs to began donating £50 a month 2 years ago but stopped that a few months ago because they didn't think they could afford it. However, a number of individuals from those churches do continue to contribute amounting to several hundred pounds a year.

The Uganda team receive school/college and uni reports on each student regularly and we get a summary of these once a year. The long-term funding of this ministry is still an issue that should be addressed.

#### **Mission visits to Uganda:**

Rev Neil Lambert visited Uganda to meet with the local NGO team in February 2025; prior to this our last Trustee mission was in late May 2023. Visits to parts of the area in which the NGO works are still advised against by the Foreign Office due to incidents on the border with DRC. We hope that this position will be relaxed shortly to enable us to plan a further visit in 2026.

## **AMAHA WE UGANDA (UK).**

### **Report of the Trustees for the Year Ended 30 June 2025**

#### **Amaha We Uganda Achievements in the last 12 months:**

To underpin the work of the Charity, the Trustees continue to be engaged in the following activities:

- Continuing our support for Women's groups and Street Boys and exploring how to help The Women of Hope.
- We have reached our target for replenishing the micro finance loans.
- Continued to promote and develop Tree nurseries and planting projects.
- We have remained in close communication with the Amaha We Uganda NGO team in Uganda and received many photos providing evidence of the ongoing work.
- We have continued to maintain and update our website - regularly changing the format to make it more user friendly.
- William from the NGO team continues to join in church zoom meetings at St Mary's Ash Vale and sends us videos on WhatsApp to keep the UK trustees well informed about all projects.
- We have re-started the trade schooling at the Good Samaritan Centre; the first two groups have now graduated.
- We have widened the support for the Grace Ministry and now have 3 additional donors to augment the generous support of the main donor.

#### **Fundraising activities**

During the year, we held fund raising appeals and successful Supporters evenings including a Barn dance which raised £1,328 net applied to our Tree and Revolving Fund projects. We had a stall at the Shepherds Market (Church of the Good Shepherd) which raised awareness of the charity and raised additional funds. We also continued to promote trees as Christmas gifts.

#### **FINANCIAL REVIEW**

The principal funding sources are i:) the parish and parishioners of Wisley with Pyrford and ii): the parish and parishioners of St Mary's Ash Vale. During the year £14,233 (2024 - £17,250 was received from these sources including the sums raised for specific project funding and from gift days.

Our principal donor has advised that their income is not rising and more recently the annual church fair has had falling returns. As a result the level of support has fallen a little and we are now needing to direct some of our fund raising to supporting the central NGO costs rather than placing all receipts to a project.

#### **Outturn for the year**

The year shows a shortfall of income on the Unrestricted fund of £4,213 (2024 - £1,313 shortfall) before inter-fund transfers. The running costs of support were in line with expectations.

As reported previously, we no longer seek a local contribution to the NGO costs; instead we limit the NGO budget needs to the running costs of the NGO solely. All other expenditure on projects, such as Trees or the Revolving Fund, are raised by special appeal. In addition, to recognise the management of projects, 10% of all project grants is attributed by the NGO, with our agreement, to the organisation's administration and support costs.

## **AMAHA WE UGANDA (UK).**

### **Report of the Trustees for the Year Ended 30 June 2025**

#### **Outturn for the year *(continued)***

The current level of support for the NGO indicates a need for £13,000 - £16,000 per annum to cover administration and other support costs and further sums for projects as and when approved. This has proved possible with the continuing generous support of the parishes of Wisley with Pyrford and Ash Vale.

We have been gradually building our support base and now have 17 Regular donors committing £1,381 per annum including Gift aid.

#### **Reserves policy**

The Trustees aim to have sufficient funds in hand to cover 12 months operational work by the local NGO or approximately £16,000. The current level of unrestricted and designated funds is £14,428.

As the Charity currently has no UK or management expenditure (apart from its website and trustee insurance), this policy enables us to provide some assurance to the local Kasese team.

The restricted funds of £3,758 represent monies raised by supporters of the Charity for specific projects not yet paid over or allocated. This has reduced considerably during the year as we applied the restricted funds to projects on the ground in Uganda, in accordance with the donors' wishes.

#### **FUTURE FUNDING**

As noted above our funding comes principally from two churches. We have on occasion tried to widen the net to ensure a greater spread of supporters and this brought in the Grace Mission project as a restricted fund activity some years ago.

The contribution from Wisley with Pyrford PCC is set as a percentage of their general giving which has largely remains constant in the last 5 years varying between £11,654 and £10,891. This support is undergoing a formal review before being confirmed for a future period. Assuming it is approved, this level of support is lower than required to meet the annual support costs of the NGO without reducing our reserves. Accordingly, we will be focusing more on general fund raising over the coming year - hitherto, fund raising events have been applied entirely to particular projects.

#### **FUTURE PLANS**

In addition, to general fund raising, we continue to focus our support on maintaining the support for Women's groups, Tree Nurseries. In addition, subject to future funding we would put the Good Samaritan Centre funding on a firmer footing. Accordingly, the Trustees have agreed to continue their focus on:

- To continue to develop the tree nurseries that we have created. To continue with training recipients of the saplings on maintaining trees.
- To continue to feed the street boys and support the NGO in their attempts to reunite boys with their families. - This is largely undertaken by specific donation.
- Plan further fundraising.
- With the generosity of our donors, seek to expand the focus of work with Street Boys and girls at Customs to see what support can be provided to girls too.
- Continue with the Grace Ministry for a Moses-Like Generation and broaden the donor base.
- Look for ways to broaden the base of the Charity generally and expand its work.
- Applying to renew the support provided by Wisley with Pyrford PCC.

**AMAHA WE UGANDA (UK).**

**Report of the Trustees  
for the Year Ended 30 June 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, its Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

08073510 (England and Wales)

**Registered Charity number**

1150774

**Registered office**

6 Hare Hill Close  
Pyrford  
Woking  
GU22 8UH

**Trustees**

R D Hewitt - Chartered Accountant  
H Lambert - Lecturer  
Rev J N Lambert - Minister of Religion  
C A Osborne - Management Consultant & Author  
Rev V K Turner - Minister of Religion  
J Vella - Teacher (retired)  
Rev I Smale - Minister of Religion  
J Ankunda - Nurse

**Independent Examiner**

Paul Williams  
BWBCA Limited  
Office 44, A30 Business Centre  
Higher Stockley Mead, Okehampton  
Devon, EX20 1BG

21/10/2025

Approved by order of the board of trustees on ..... and signed on its behalf by:

*R D Hewitt*

...R D Hewitt (Oct 21, 2025 06:54:31 GMT+1) ..... R D Hewitt - Trustee

**Independent Examiner's Report to the Trustees of  
Amaha We Uganda (Uk).**

**Independent examiner's report to the trustees of Amaha We Uganda (Uk). ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2025.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*BWBCA Limited*

[BWBCA Limited \(Oct 21, 2025 07:10:22 GMT+1\)](#)

Paul Williams

BWBCA Limited  
Office 44, A30 Business Centre  
Higher Stockley Mead  
Okehampton  
Devon  
EX20 1BG

Date: .....



**AMAHA WE UGANDA (UK).**

**Statement of Financial Activities  
for the Year Ended 30 June 2025**

	Notes	Unrestricted funds £	Restricted funds £	<b>30.6.25 Total funds £</b>	30.6.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	<b>13,263</b>	<b>20,210</b>	<b>33,473</b>	31,522
Other trading activities	3	-	<b>12,218</b>	<b>12,218</b>	11,750
Investment income	4	<u>282</u>	<u>-</u>	<u>282</u>	<u>359</u>
<b>Total</b>		<u><b>13,545</b></u>	<u><b>32,428</b></u>	<u><b>45,973</b></u>	<u>43,631</u>
 <b>EXPENDITURE ON</b>					
Raising funds		-	-	-	302
<b>Charitable activities</b>					
Administration and support costs of Uganda NGO		<b>17,201</b>	-	<b>17,201</b>	14,883
Project expenses		-	<b>36,630</b>	<b>36,630</b>	33,621
Other		<u>557</u>	<u>43</u>	<u>600</u>	<u>368</u>
<b>Total</b>		<u><b>17,758</b></u>	<u><b>36,673</b></u>	<u><b>54,431</b></u>	<u>49,174</u>
 <b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	9	<u>(4,213)</u> <u>(160)</u>	<u>(4,245)</u> <u>160</u>	<u>(8,458)</u> <u>-</u>	<u>(5,543)</u> <u>-</u>
<b>Net movement in funds</b>		<b>(4,373)</b>	<b>(4,085)</b>	<b>(8,458)</b>	<b>(5,543)</b>
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>19,201</u>	<u>7,843</u>	<u>27,044</u>	<u>32,587</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>14,828</b></u>	<u><b>3,758</b></u>	<u><b>18,586</b></u>	<u><b>27,044</b></u>

The notes form part of these financial statements

**AMAHA WE UGANDA (UK).**

**Balance Sheet  
30 June 2025**

	Notes	Unrestricted funds £	Restricted funds £	<b>30.6.25 Total funds £</b>	30.6.24 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	7	<b>53</b>	<b>249</b>	<b>302</b>	3,249
Cash in hand		<b><u>14,775</u></b>	<b><u>3,589</u></b>	<b><u>18,364</u></b>	<u>28,357</u>
		<b>14,828</b>	<b>3,838</b>	<b>18,666</b>	31,606
<b>CREDITORS</b>					
Amounts falling due within one year	8	-	<b>(80)</b>	<b>(80)</b>	(4,562)
<b>NET CURRENT ASSETS</b>		<b><u>14,828</u></b>	<b><u>3,758</u></b>	<b><u>18,586</u></b>	<u>27,044</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b><u>14,828</u></b>	<b><u>3,758</u></b>	<b><u>18,586</u></b>	<u>27,044</u>
<b>NET ASSETS</b>		<b><u>14,828</u></b>	<b><u>3,758</u></b>	<b><u>18,586</u></b>	<u>27,044</u>
<b>FUNDS</b>	9				
Unrestricted funds:					
General fund				<b>7,449</b>	9,722
Project Funding				<b><u>7,379</u></b>	<u>9,479</u>
				<b><u>14,828</u></b>	<u>19,201</u>
Restricted funds:					
Good Samaritan centre				-	4,735
A Grace Ministry				<b>384</b>	1,263
Appeal: Tree Planting				<b>2,491</b>	(320)
Revolving Fund / Microfinance				-	39
Street boys				<b>589</b>	335
Cox Memorial Fund				-	1,791
Women of Hope				<b><u>294</u></b>	-
				<b><u>3,758</u></b>	<u>7,843</u>
<b>TOTAL FUNDS</b>				<b><u>18,586</u></b>	<u>27,044</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2025 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

**AMAHA WE UGANDA (UK).**

**Balance Sheet - continued  
30 June 2025**

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 21/10/2025 and were signed on its behalf by:

*R D Hewitt*

..R.D.Hewitt (Oct 21, 2025 06:54:31 GMT+1)

R D Hewitt - Trustee

The notes form part of these financial statements

## **AMAHA WE UGANDA (UK).**

### **Notes to the Financial Statements for the Year Ended 30 June 2025**

#### **1. ACCOUNTING POLICIES**

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

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

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

##### **Expenditure**

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

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

##### **Charitable activities**

The charitable activities relate to making grants to Amaha We Uganda NGO in Kasese Uganda. Payments are approved on a calendar quarter basis and paid at the start of each quarter.

##### **Taxation**

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

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Some of these funds have been designated by the Trustees, but this is an administrative label and the funds can be re-allocated if need be.

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

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

**AMAHA WE UGANDA (UK).**

**Notes to the Financial Statements - continued  
for the Year Ended 30 June 2025**

**2. DONATIONS AND LEGACIES**

	<b>30.6.25</b>	30.6.24
	<b>£</b>	<b>£</b>
Donations through Churches	<b>10,891</b>	11,635
General donations	<b>7,451</b>	5,232
A Grace Ministry	<b><u>15,131</u></b>	<u>14,655</u>
	<b><u>33,473</u></b>	<u>31,522</u>

**3. OTHER TRADING ACTIVITIES**

	<b>30.6.25</b>	30.6.24
	<b>£</b>	<b>£</b>
Appeal: Tree Planting	<b>6,837</b>	5,375
Quiz Nights	<b>-</b>	1,808
Misc causes	<b>250</b>	-
Appeal: Revolving Fund	<b>3,803</b>	4,567
Fund Raising: Dance (net)	<b><u>1,328</u></b>	<u>-</u>
	<b><u>12,218</u></b>	<u>11,750</u>

**4. INVESTMENT INCOME**

	<b>30.6.25</b>	30.6.24
	<b>£</b>	<b>£</b>
Deposit account interest	<b><u>282</u></b>	<u>359</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the year ended 30 June 2024.

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

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	13,875	17,647	31,522
Other trading activities	-	11,750	11,750
Investment income	<u>359</u>	<u>-</u>	<u>359</u>
<b>Total</b>	<u>14,234</u>	<u>29,397</u>	<u>43,631</u>
<b>EXPENDITURE ON</b>			
Raising funds	302	-	302
<b>Charitable activities</b>			
Administration and support costs of Uganda NGO	14,883	-	14,883
Project expenses	-	33,621	33,621



**AMAHA WE UGANDA (UK).**

**Notes to the Financial Statements - continued  
for the Year Ended 30 June 2025**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
Other	<u>368</u>	<u>-</u>	<u>368</u>
<b>Total</b>	<u>15,553</u>	<u>33,621</u>	<u>49,174</u>
 <b>NET INCOME/(EXPENDITURE)</b>	 (1,319)	 (4,224)	 (5,543)
<b>Transfers between funds</b>	<u>192</u>	<u>(192)</u>	<u>-</u>
 <b>Net movement in funds</b>	 (1,127)	 (4,416)	 (5,543)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>20,328</u>	<u>12,259</u>	<u>32,587</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>	 <u>19,201</u>	 <u>7,843</u>	 <u>27,044</u>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>30.6.25</b>	30.6.24
	<b>£</b>	£
Gift aid receivable	<u><b>302</b></u>	<u>3,249</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>30.6.25</b>	30.6.24
	<b>£</b>	£
Other creditors	<b>-</b>	4,562
Accruals and deferred income	<u><b>80</b></u>	<u>-</u>
	<u><b>80</b></u>	<u>4,562</u>

**AMAHA WE UGANDA (UK).**

**Notes to the Financial Statements - continued  
for the Year Ended 30 June 2025**

**9. MOVEMENT IN FUNDS**

	At 1.7.24 £	Net movement in funds £	Transfers between funds £	At 30.6.25 £
<b>Unrestricted funds</b>				
General fund	9,722	(2,113)	(160)	7,449
Project Funding	<u>9,479</u>	<u>(2,100)</u>	<u>-</u>	<u>7,379</u>
	<b>19,201</b>	<b>(4,213)</b>	<b>(160)</b>	<b>14,828</b>
<b>Restricted funds</b>				
Good Samaritan centre	4,735	(4,735)	-	-
A Grace Ministry	1,263	(879)	-	384
Appeal: Tree Planting	(320)	1,987	824	2,491
Revolving Fund / Microfinance	39	(703)	664	-
Street boys	335	354	(100)	589
Cox Memorial Fund	1,791	(1,791)	-	-
Paul Vella Memory	-	(100)	100	-
Barn Dance	-	1,328	(1,328)	-
Women of Hope	<u>-</u>	<u>294</u>	<u>-</u>	<u>294</u>
	<u>7,843</u>	<u>(4,245)</u>	<u>160</u>	<u>3,758</u>
<b>TOTAL FUNDS</b>	<u><b>27,044</b></u>	<u><b>(8,458)</b></u>	<u><b>-</b></u>	<u><b>18,586</b></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	13,545	(15,658)	(2,113)
Project Funding	<u>-</u>	<u>(2,100)</u>	<u>(2,100)</u>
	<b>13,545</b>	<b>(17,758)</b>	<b>(4,213)</b>
<b>Restricted funds</b>			
Good Samaritan centre	-	(4,735)	(4,735)
Other	250	(250)	-
A Grace Ministry	15,131	(16,010)	(879)
Appeal: Tree Planting	6,837	(4,850)	1,987
Revolving Fund / Microfinance	3,803	(4,506)	(703)
Street boys	1,343	(989)	354
Cox Memorial Fund	-	(1,791)	(1,791)
Paul Vella Memory	-	(100)	(100)
Barn Dance	1,328	-	1,328
Women of Hope - Starter Kits	1,642	(1,642)	-
Women of Hope	<u>2,094</u>	<u>(1,800)</u>	<u>294</u>
	<u>32,428</u>	<u>(36,673)</u>	<u>(4,245)</u>
<b>TOTAL FUNDS</b>	<u><b>45,973</b></u>	<u><b>(54,431)</b></u>	<u><b>(8,458)</b></u>

**AMAHA WE UGANDA (UK).**

**Notes to the Financial Statements - continued  
for the Year Ended 30 June 2025**

**9. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.7.23 £	Net movement in funds £	Transfers between funds £	At 30.6.24 £
<b>Unrestricted funds</b>				
General fund	10,849	(1,319)	192	9,722
Transport fund	8,652	-	(8,652)	-
Project Funding	<u>827</u>	<u>-</u>	<u>8,652</u>	<u>9,479</u>
	20,328	(1,319)	192	19,201
<b>Restricted funds</b>				
Mission costs (VT)	2,013	-	(2,013)	-
Good Samaritan centre	5,047	(2,325)	2,013	4,735
A Grace Ministry	213	1,050	-	1,263
Appeal: Tree Planting	309	(469)	(160)	(320)
Revolving Fund / Microfinance	-	18	21	39
Street boys	35	300	-	335
Women's Conference	-	53	(53)	-
Cox Memorial Fund	1,791	-	-	1,791
Paul Vella Memory	<u>2,851</u>	<u>(2,851)</u>	<u>-</u>	<u>-</u>
	<u>12,259</u>	<u>(4,224)</u>	<u>(192)</u>	<u>7,843</u>
<b>TOTAL FUNDS</b>	<u><u>32,587</u></u>	<u><u>(5,543)</u></u>	<u><u>-</u></u>	<u><u>27,044</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	14,234	(15,553)	(1,319)
<b>Restricted funds</b>			
Good Samaritan centre	-	(2,325)	(2,325)
Ash Vale & Mission	1,500	(1,500)	-
A Grace Ministry	14,655	(13,605)	1,050
Appeal: Tree Planting	6,279	(6,748)	(469)
Revolving Fund / Microfinance	5,471	(5,453)	18
Street boys	1,439	(1,139)	300
Women's Conference	53	-	53
Paul Vella Memory	<u>-</u>	<u>(2,851)</u>	<u>(2,851)</u>
	<u>29,397</u>	<u>(33,621)</u>	<u>(4,224)</u>
<b>TOTAL FUNDS</b>	<u><u>43,631</u></u>	<u><u>(49,174)</u></u>	<u><u>(5,543)</u></u>

**Notes to the Financial Statements - continued  
for the Year Ended 30 June 2025**

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 June 2025.











# Amaha We Uganda UK Financial Statements 30.06.25

Final Audit Report

2025-10-21

Created:	2025-10-20
By:	Team BWBCA (admin@bwbca.com)
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