

Faith in Action

Community Development

Report and Accounts of the Trustees

**Financial Statements for the Year Ended
30 September 2022**

Faith in Action Community Development



The Isaiah School children returned to school in January 2022, following lengthy nationwide Covid-19 lockdowns.

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Charity Details

Name: Faith in Action Community Development

Registered Charity Number: 1153485

Address: Holy Trinity Church
Church Road
Claygate, Esher
Surrey
KT10 0JP

Website: faithinaction.co.uk

Trustees:

Linda Morgan (Chair)	(re-appointed August 2020)
Barry Wakefield (Treasurer)	(re-appointed February 2023)
Steve Cramer	(re-appointed August 2020)
Roger Marsden	(re-appointed August 2020)
David Barnardo	(re-appointed October 2022)
Miriam Schafer	(re-appointed October 2020)
Sarah Slater	(re-appointed September 2022)

Bank: Barclays Bank plc
6 Clarence Street
Kingston Upon Thames
Surrey
KT1 1NY

Independent Examiner Brian Howells



Report of the Trustees for the Year Ended 30 September 2022

Faith in Action Community Development (FIACD) is a charitable incorporated organisation registered with the Charity Commission for England and Wales. 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 September 2022.

Background

FIACD arose from the vision of Faith Aguha. Faith was brought up in a traditional family in Katete in SW Uganda (Mwaka Cell, Kenshunga Sub County, Kiruhura District) before coming to the UK in 2002. For many years, Faith supported through school many of the poorest children and young people in this remote area. She always had a much bigger, long-term vision in mind for her community, and through partnering with Holy Trinity Church Claygate and Christian Engineers in Development, Faith fulfilled her next ambition. In 2014, a valley tank was completed, and even through drought it provides a year-round supply of clean water for the families and their cattle.



Faith Aguha with Isaiah School pupils during her visit to the FIACD projects in 2022.

During this project, FIACD registered with the

Charity Commission in August 2013. FIACD expanded Faith's educational sponsorship programme to include more disadvantaged children, and in December 2014, a simple



nursery school was opened. Its name 'Isaiah' was taken from a verse in the book of Isaiah: **'See I am doing a new thing... I am making a way in the desert and streams in the wasteland'**. This verse continues to be inspirational to Faith Aguha and the charity.

Over the next four years, FIACD raised funds for and project managed a much bigger undertaking, and on 3 February 2019, the new Isaiah Nursery & Primary School opened. By June that year, 143 children were registered, enjoying a much-needed education (many for the first time). Phase 1 of the school building provided four classroom blocks with toilets, school furniture and equipment, teachers' accommodation, a



**Faith in
Action**
Community Development

school kitchen and a water tank. Phase 2 added a caretaker's hut, school gates, and solar panels for the school and teachers' accommodation. Phase 3 was completed in April 2021, and included an additional classroom block with three new classrooms (to enable growth up to Primary 7), additional nursery and school toilets, and four teachers' accommodation rooms.



Isaiah Nursery & Primary School.

Isaiah School has a licence certificate from Uganda's Ministry of Education, and is registered in the sole name of Faith Aguha as owner to safeguard it for many generations to come. The school is led by Head Teacher Denis Muhwezi (previously head of a school in Jinja) and Chair of the School Management Committee Revd Stuart Amanyu (Church of Uganda). Denis manages the school budget and identifies the poorest pupils who need reduced fees. He is supported by eight qualified teachers, who teach a wide range of subjects (including English) throughout the primary school, as well as a full-time cook and caretaker. Children follow the national syllabus, take external exams, play sport, and also learn important life skills, such as cooking, science, and taking care of their health. They may also attend weekly Christian services, as the nursery building serves as a church on Sundays. Its last report from the external school inspectors (before the arrival of Covid-19 in Uganda) was good, reflecting its rising education standards.

The arrival of Covid-19 in Uganda caused nationwide restrictions on schools and churches. On 30 March 2020, Ugandan President Yoweri Museveni ordered an immediate 14-day lockdown in a bid to halt the spread of the coronavirus. After nearly two years of Covid-19 nationwide lockdowns and restrictions, Isaiah School finally re-opened on 10 January 2022. 192 pupils are currently registered (as of 28 February 2023) and the school is once again stable and growing. The majority of pupils have to walk to and from school every day. Approximately 80% of pupils live within 4km of the school (41% live locally and 39% live in settlements up to 4km away), and 20% of pupils live 4km-15km away. A few pupils travel to and from school by minibus organised by their parents, and a small number of pupils lodge nearby to attend the school (2021 figures).

"Isaiah offers quality education to the vulnerable community – to help the poor families educate their children, who are the hope for the world."

Revd Stuart Amanyu

Purpose, Objectives and Performance

Purpose

The purpose of FIACD is to raise funds and provide grants for community development activities and projects in socially and economically disadvantaged communities in Uganda and nearby countries. For the last ten years, FIACD has raised funds for and provided grants to the community of Katete. This community is remote – the nearest jobs, schools, markets and shops are two hours' walk away, and the economy is at a subsistence level. The population comprises poor land owners, poorer tenant farmers and very poor refugees, and access to high quality education is limited.

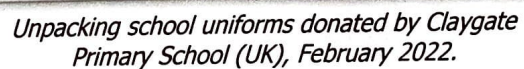
FIACD's belief is that high quality, sustainable education can positively transform a child's life, lifting them and their community out of poverty. FIACD's focus this year was to provide sustainable, high quality education to more of the poorest children in Katete and its surrounding areas.

Objectives for 2021-2022:

1. Expand pupil numbers in each class of Isaiah School, taking in more of the poorest children living in the local areas (offering a subsidy to the fees of the poorest children). Ensure adequate staffing and staff training throughout the year.
2. Continue the existing educational sponsorship programme.
3. Revitalise awareness-building in order to widen the UK supporters' base, and also fundraising efforts (post-Covid-19 lockdowns) to raise further capital expenditure for Isaiah School.

- 1. Expand pupil numbers in each class of Isaiah School, taking in more of the poorest children living in the local areas (offering a subsidy to the fees of the poorest children). Ensure adequate staffing and staff training throughout the year.**

Schools in Uganda finally re-opened on 10 January 2022. The salaries of the Isaiah School teaching staff team had been paid by FIACD throughout the lockdowns, providing security for them and the school, and all staff were vaccinated against Covid-19. The teachers had made home visits to the children, and teaching plans and learning materials were in place for all classes, covering the syllabuses for the whole year of learning the pupils had missed. The school buildings had been well looked after (a school caretaker provides security), and the majority of pupils were looking forward to receiving their school uniform, donated by Claygate Primary School, UK.



Company No. 1152485 Registered in England and Wales



Primary 6 pupils before their National examinations. Observe from their sizes how long they have had to wait to receive an education.

Due to nearly two years of missed learning (through the national Covid-19 lockdowns, and then the subsequent Ebola-related restrictions during the fourth quarter of 2022), and following pupil performance reports, the majority of pupils are repeating their educational year. In December 2022, all Primary 6 Isaiah School pupils sat their national entrance examinations for Primary 7 in Mathematics, Social Studies, Science and English.

There was no fee income for this financial year before January 2022 due to the Covid-19 lockdowns. In Term 1 2022, 96% of fees were recovered, and in Term 2 90% of fees. The poorest children have their fees subsidised. Local families continue to feel the impact of the nationwide economic downturn following Covid-19, and the non-salary school costs are increasing (particularly due to high food and fuel inflation). Migration of families away from Katete continues to be a setback in enrolling new pupils across all classes. The school's progress to self-sufficiency remains dependant on the intake of Nursery and Primary 1 children. FIACD therefore has to maintain its subsidy for Isaiah School, and it will take longer for the school to become self-sufficient than had previously been hoped. This will delay FIACD's ability to fund other school or community development initiatives.

Faith Aguha, founder of the charity, visited the projects in August-October 2022. A trustee of the charity, accompanied by two charity volunteers, visited the FIACD projects on 24 April-5 May 2023 (just before the end of Term 1). They focussed on reviewing the management of the projects and their effectiveness, together with development possibilities and budget priorities (e.g. essential maintenance, more nursery classrooms, additional teachers' housing, school exam/ assembly/ dining hall, school meals, electricity and laptops, further staffing, supporting development of a Community Based Organisation).

"I found such joy in the village, hearing the parents say 'we never dreamt that we would be able to walk our children to school'. These are families that don't expect, don't dare to dream, yet with God's grace we were able to build them a school." Faith Aguha, founder of the charity



Above left: Older pupils standing outside their classroom, February 2022. Above right: Isaiah School end of term celebrations, April 2022. Bottom left: Isaiah pupils and staff outside the front of the school, September 2022. Bottom right: Younger pupils standing outside their classroom, April 2022.

2. Continue the existing educational sponsorship programme.

FIACD currently provides educational sponsorship to 14 disadvantaged children and young people (2 primary, 8 secondary and 4 college students). Their education was severely impacted by Uganda's nationwide Covid-19 lockdowns. Primary 6 and 7 students were able to take their examinations in July 2020, but the majority of students had to wait until 10 January 2022 before they could resume their education and most are therefore having to repeat a whole school year. The size of the charity's educational sponsorship programme in its current form is decreasing naturally, as students complete their studies. This is freeing up funding for potential sponsorship requirements for Isaiah School's first Primary 7 class graduates in December 2023.

Coleb Kansiimi, a head teacher from a school 16km away from Isaiah School, efficiently manages the sponsorship programme on a local level for FIACD and provides regular reports. Every year, the FIACD trustees meet and discuss each sponsored child – their family background, whether their siblings are being sponsored, their school/ college, payments per term/ year, length of support, and the child's school performance and attendance.

3. Revitalise awareness-building in order to widen the UK supporters' base, and also fundraising efforts post-Covid-19 lockdowns to raise further capital expenditure for Isaiah School.

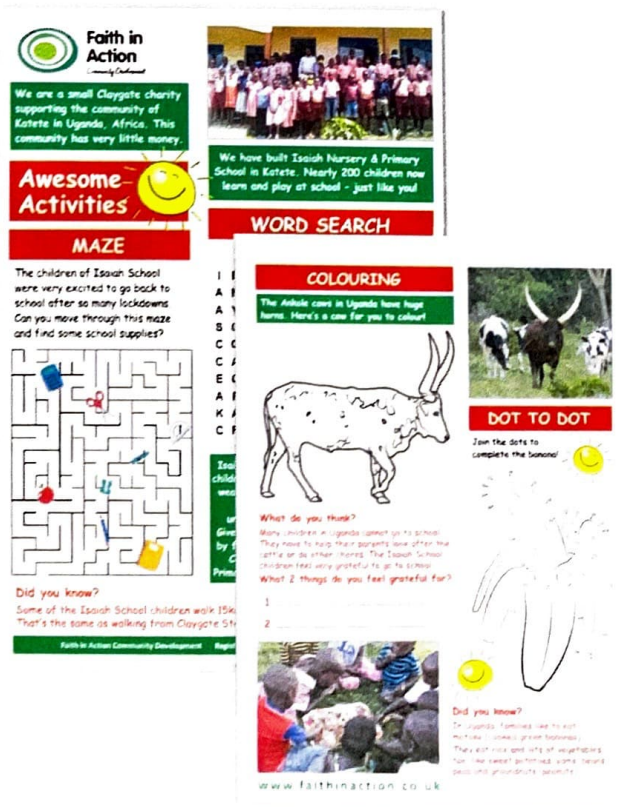
The charity's trustees agreed that the focus this year was to strengthen the relationship with existing supporters and Holy Trinity Claygate (a major donor), create awareness within this community, and widen the supporter base, in particular to attract younger supporters. Isaiah School was closed for the majority of 2020-2021, which meant that fundraising for further targeted capital expenditure was put on hold.

On 26 June 2022, FIACD ran an awareness campaign within Holy Trinity Claygate church across its four Sunday services, attended by different congregations. The campaign consisted of a short video, which was played across the different services with a trustee speaking at each, a display board, prayer fliers, activities organised for younger children and teenagers, Facebook page activity, and a follow-up email to HTC's congregations. Communications were also created for Claygate Primary School to thank them for their support. Trustees collected new supporter names for email/ post/ WhatsApp communications. In December, all supporters received a Christmas Card and Newsletter. Through these initiatives, FIACD secured a number of new monthly and quarterly donors and a range of one-off/ significant donations. There was also a financial uplift across some existing donors.

In the second half of 2023, following the trustee's visit to Uganda, FIACD plans to launch another campaign to continue building awareness, attract new supporters, and also fundraise to help maintain and grow the projects. The charity will also re-focus on building relationships with local (UK) schools.



July 2022 awareness campaign included a video and children's activity sheets, as well as trustee talks, display board, fliers, follow-up emails, Facebook activity.





Christmas 2022 supporters' newsletter

Financial Review

FIACD's income for the year under review totalled £14,816 with an expenditure of £19,626. This resulted in a net deficit in reserves of £4,810. Total expenditure remained at a similar level, but income decreased by 36% on the previous year due to:

- Payment received in 2020/21 of a large gift aid claim (with interest) from HMRC.
- Decrease in larger one-off donations (although monthly standing order donations were maintained).

The trustees place great significance on the need to be aware of the potential risks that the charity could face. The trustees give careful consideration to ensure that financial systems and controls are in place; monitor the operational systems and income and expenditure levels of the organisation; exercise controls over decisions taken on projects and capital costs; ensure that low overheads and appropriate administrative systems are in place that address the governance requirements for the organisation. FIACD places the highest regard on financial accountability and continually works towards improving its professionalism and efficiency.

FIACD is non-profit making and applies any surplus income to its purpose.

Structure, Governance and Management

FIACD was registered as a charity in August 2013 (Number: 1153485). It is governed by a Memorandum and Articles of Association and is controlled by a board of trustees. The trustees are elected and their selection is based on the skills and contribution they can make to the effectiveness of the organisation. The trustees maintain overall control for the running of the charity and retain direct responsibility for the approval of projects and authorisation of payment to project partners. They take responsibility for all contracts and delegate the day-to-day responsibility to local teams.

In June 2020, the trustees agreed 5-year projections for FIACD and Isaiah School. These models help the trustees to make better informed decisions about income and expenditure.

FIACD's Safeguarding Policy is reviewed annually on the 22 February of each year. Isaiah School has its own Safeguarding Policy. All school staff are trained annually on safeguarding and sign the policy alongside their annual contracts.

The UK's ICO (Information Commissioner's Office) certification is renewed annually (renewed on 27 April 2023), demonstrating that FIACD's processing of personal data complies with the GDPR requirements, in line with the accountability principle.

The charity trustees met four times this year (October 2021, February 2022, April 2022 and July 2022) to review progress, approve budgets and to consider future programmes. The trustees also held a strategy meeting (September 2021). The trustees are thankful this year for volunteer assistance from Jill Marsden and Dale Todd.



Objectives for 2022-2023

1. Expand pupil numbers in each class of Isaiah School, taking in more of the poorest children living in the local areas. Ensure adequate staffing and staff training throughout the year.
2. Transition the educational sponsorship programme.
3. Revitalise awareness-building and fundraising in order to widen the UK supporters' base and raise further capital expenditure for Isaiah School.

Signed on behalf of the Trustees Board

Signed:

Linda Morgan

Date:

...5.4.23.....

Linda Morgan, Chair



Independent Examiner's Report to the Trustees Board of Faith in Action Community Development

I report on the accounts of Faith in Action Community Development (FIACD) for the year ended 30 September 2022, which are set out on pages 14-16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and whilst an independent examination is also not required, the trustees wish such an examination to be undertaken.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: BRIAN HOWELS

Date: 6/4/23

Address: 28 OAKEN LAKE
CLAYGATE, KT10 ORG.

Receipts and Payments

For the Year Ended 30 September 2022

		2022	2022	2022	2021
		£	£	£	£
	Note	General Funds	Restricted Funds	Total Funds	Total Funds
Receipts					
Grants	2	6,667	710	7,377	8,417
Donations		5,739	1,700	7,439	14,763
Total Receipts		12,406	2,410	14,816	23,180
Payments					
Education Sponsorship		2,298	2,210	4,508	4,103
School Construction					6,009
School Operating Subsidy		9,028		9,028	9,000
Project Governance	3	6,090	-	6,090	643
Total Payments		17,416	2,210	19,626	19,755
Net Deficit/Surplus for the Period		-5,010	200	-4,810	3,425
Funds					
Balance Brought Forward at 1 October		18,286	2,200	20,486	17,061
Net Deficit/Surplus for the Period		-5,010	200	-4,810	3,425
Balance at 30 September		13,276	2,400	15,676	20,486



Balance Sheet

As at 30 September 2022

	2022	2021
	£	£
Current Assets		
Cash at Bank and In Hand	15,676	20,486
Net Assets	15,676	20,486
Funds		
Restricted Funds	2,400	2,200
General Funds	13,276	18,286
Balance of Funds at Period End	15,676	20,486

Approved on behalf of the Trustees Board

Signed:

Linda Morgan

Date: *6/4/23*

Linda Morgan, Chair

Notes to the Accounts

1 Accounting Policies

Accounting Convention

The financial statements are prepared on a receipts and payment basis, under the historical cost convention. This is consistent with Charity Commission Guidelines whereby CIOs with income less than £250,000 can prepare receipts and payments accounts.

Fixed Assets

At 30 September 2022, Faith in Action Community Development (FIACD) had no fixed assets. The policy is:

- to recognise fixed assets if they can be used for more than one year, recording them at cost or, if gifted, at the value to the charity on receipt; and
- to write them off on a straight-line basis over their estimated useful lives.

Income Recognition

Grant income is recognised upon receipt, provided that any conditions for receipt have been met. Any unexpended grant is carried forward in reserves. If any grant unexpended has been provided for a restricted purpose, any balance remaining is carried forward as a restricted fund.

Restricted Gifts

Restricted gifts are only used for the purpose for which they were given. If a restricted gift is unused for its nominated purpose, it will be returned to the donor or permission sought for an alternative use.

2 Grant Income

	2022	2022	2022	2021
	£	£	£	£
	General Funds	Restricted Funds	Total Funds	Total Funds
Holy Trinity Church Claygate	6,667	0	6,667	6,387
Nias Wheatley Trust	0	710	710	730
Other	0	0	0	1,300
	6,667	710	7,377	8,417

3 Project Governance

Project Governance saw a significant increase in the financial year ended 2022 due to pre-payment of trustees' 2023 visit expenses of £1,825 and part payment of Faith Agha's extended 2022 visit of £4,000.



4 Related Parties

One trustee is also a trustee of the Parochial Church Council of the Ecclesiastical Parish of Claygate (Holy Trinity Church Claygate). This charity donated £6,667 during this financial year.